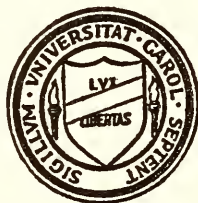


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STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1935

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE NINTH DAY OF JANUARY, A. D. 1935

PUBLISHED BY AUTHORITY

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THE OBSERVER PRINTING HOUSE, INC.
1935

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for 1935-1937

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17	DR. J. T. BURRUS.....	High Point
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18	Z. V. MORGAN.....	Hamlet
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21	J. ALLEN DUNN.....	Salisbury
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23	FRED FOLGER.....	Mount Airy
24	JOE WILLIAMS.....	Yadkinville
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25	THOMAS H. STEELE.....	Statesville
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C. M. HAUSER.....	Winston-Salem.....	Forsyth
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GENERAL ASSEMBLY

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BEN CONE.....	Greensboro.....	Guilford
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PRESTON WOODALL.....	Benson.....	Johnston
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R. L. HARRIS.....	Roxboro.....	Person
JOHN HILL TAYLOR.....	Farmville.....	Pitt
M. O. BLOUNT.....	Bethel.....	Pitt
E. B. CLOUD.....	Columbus.....	Polk
HORACE S. RAGAN.....	Archdale.....	Randolph

REPRESENTATIVES—CONTINUED

NAME	POST OFFICE	COUNTY
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SESSION 1935

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CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

Preamble.

ARTICLE I

DECLARATION OF RIGHTS

That the great, general and essential principles of liberty, and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

SECTION 1. *The equality and rights of men.* That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

The equality and rights of men.

SEC. 2. *Political power and government.* That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Political power and government.

SEC. 3. *Internal government of the State.* That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Internal government of the State.

SEC. 4. *That there is no right to secede.* That this State shall ever remain a member of the American Union; that the people thereof are a part of the American Nation; that there

That there is no right to secede.

is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union or to sever said Nation, ought to be resisted with the whole power of the State.

Of allegiance to
the U. S. Gov-
ernment.

SEC. 5. *Of allegiance to the United States government.* That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Public debt.

SEC. 6. *Public debt; bonds issued under ordinance of Convention of 1868-, '68-'69, '69-70, declared invalid; exception.* The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Bonds issued
under ordinance
of convention of
1868 and under
acts of 1868,
1868-'69, 1869-
'70 declared
invalid.

Exception.

Exclusive emolu-
ments, etc.

SEC. 7. *Exclusive emoluments, etc.* No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

The legislative,
executive and
judicial powers
distinct.

SEC. 8. *The legislative, executive and judicial powers distinct.* The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Of the power of
suspending laws.

SEC. 9. *Of the power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

Elections free.

SEC. 10. *Elections free.* All elections ought to be free.

SEC. 11. *In criminal prosecutions.* In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

In criminal prosecutions.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment, or impeachment.

Answers to criminal charges.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Right of jury.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Excessive bail.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

General warrants.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

Imprisonment for debt.

SEC. 17. *No person taken, etc., but by law of the land.* No person ought to be taken, imprisoned, or dis seized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

No person to be taken, etc., but by law of the land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Persons restrained of liberty.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Controversies at law respecting property.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Freedom of the press.

Habeas corpus.

SEC. 21. *Habeas corpus.* The privileges of the writ of *habeas corpus* shall not be suspended.

Property qualification.

SEC. 22. *Property qualification.* As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Representation and taxation.

SEC. 23. *Representation and taxation.* The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.

Militia and the right to bear arms.

SEC. 24. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.

Right of the people to assemble together.

SEC. 25. *Right of the people to assemble together.* The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Religious liberty.

SEC. 26. *Religious liberty.* All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Education.

SEC. 27. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Elections should be frequent.

SEC. 28. *Elections should be frequent.* For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Recurrence to fundamental principles.

SEC. 29. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Hereditary emoluments, etc.

SEC. 30. *Hereditary emoluments, etc.* No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.

SEC. 31. *Perpetuities, etc.* Perpetuities and monopolies are contrary to the genius of a free State and ought not to be allowed.

Perpetuities, etc.

SEC. 32. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

Ex post facto laws.

SEC. 33. *Slavery prohibited.* Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby forever prohibited within the State.

Slavery prohibited.

SEC. 34. *State boundaries.* The limits and boundaries of the State shall be and remain as they now are.

State boundaries.

SEC. 35. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay.

Courts shall be open.

SEC. 36. *Soldiers in time of peace.* No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

Soldiers in time of peace.

SEC. 37. *Other rights of the people.* This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

Other rights of the people.

ARTICLE II

LEGISLATIVE DEPARTMENT

SECTION 1. *Two branches.* The legislative authority shall be vested in two distinct branches, both dependent on the people, to-wit: a Senate and House of Representatives.

Two branches.

SEC. 2. *Time of assembling.* The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

Time of assembling.

SEC. 3. *Number of Senators.* The Senate shall be composed of fifty Senators, biennially chosen by ballot.

Number of senators.

SEC. 4. *Regulations in relation to districting the State for Senators.* The Senate Districts shall be so altered by the General Assembly, at the first session after the return of every

Regulations in relation to districting the State for senators.

enumeration by order of Congress, that each Senate District shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate District, unless such county shall be equitably entitled to two or more Senators.

Regulations in relation to apportionment of representatives.

SEC. 5. *Regulations in relation to apportionment of representatives.* The House of Representatives shall be composed of one hundred and twenty Representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts of the Senate are hereinbefore directed to be laid off.

Ratio of representation.

SEC. 6. *Ratio of representation.* In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

Qualifications for senators.

SEC. 7. *Qualifications for senators.* Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Qualifications for representatives.

SEC. 8. *Qualifications for representatives.* Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Election of officers.

SEC. 9. *Election of officers.* In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be *viva voce*.

SEC. 10. *Powers in relation to divorce and alimony.* The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Powers in relation to divorce and alimony.

SEC. 11. *Private laws in relation to names of persons, etc.* The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Private laws in relation to names of persons, etc.

SEC. 12. *Thirty days' notice shall be given anterior to passage of private laws.* The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days' notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

Thirty days' notice shall be given anterior to passage of private laws.

SEC. 13. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation, or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

Vacancies.

SEC. 14. *Revenue.* No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each House respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

Revenue.

SEC. 15. *Entails.* The General Assembly shall regulate entails in such a manner as to prevent perpetuities.

Entails.

SEC. 16. *Journals.* Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly.

Journals.

SEC. 17. *Protest.* Any member of either House may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reasons of his dissent entered on the journal.

Protest.

SEC. 18. *Officers of the House.* The House of Representatives shall choose their own Speaker and other officers.

Officers of the House.

SEC. 19. *President of the Senate.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided.

President of the Senate.

Other senatorial officers.

SEC. 20. *Other Senatorial officers.* The Senate shall choose its other officers and also a Speaker (*pro tempore*) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor.

Style of the acts.

SEC. 21. *Style of the acts.* The style of the acts shall be: "The General Assembly of North Carolina do enact."

Powers of the General Assembly

SEC. 22. *Powers of the General Assembly.* Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place.

Bills and resolutions to be read three times, etc.

SEC. 23. *Bills and resolutions to be read three times, etc.* All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses.

Oath of members.

SEC. 24. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath of affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and faithfully discharge his duty as a member of the Senate or House of Representatives.

Terms of office.

SEC. 25. *Terms of office.* The terms of office for Senators and members of the House of Representatives shall commence at the time of their election.

Yeas and nays.

SEC. 26. *Yeas and nays.* Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Election for members of the General Assembly.

SEC. 27. *Election for members of the General Assembly.* The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Pay of members and officers of the General Assembly.

SEC. 28. *Pay of members and officers of the General Assembly.* The members of the General Assembly for the term of their office shall receive a salary for their services of six hundred dollars each. The salaries of the presiding officers of the two houses shall be seven hundred dollars each: *Provided*, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members

shall receive eight dollars per day each, and the presiding officers of the two houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days, the members and officers shall serve thereafter without pay.

Extra session.

SEC. 29. *Limitations upon power of General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to non-navigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private, or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

Limitations upon power of General Assembly to enact private or special legislation.

SEC. 30. The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

Inviolability of sinking funds.

ARTICLE III

EXECUTIVE DEPARTMENT

SECTION 1. *Officers of the Executive Department; terms of office.* The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same time and places

Officers of the Executive Department.

Terms of office.

and in the same manner as members of the General Assembly are elected. This term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

Qualifications of
Governor and
Lieutenant-
Governor.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Returns of
elections.

SEC. 3. *Returns of elections.* The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Oath of office
for Governor.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Duties of
Governor.

SEC. 5. *Duties of Governor.* The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Reprieves, com-
mutations and
pardons.

SEC. 6. *Reprieves, commutations, and pardons.* The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially

communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

SEC. 7. *Annual reports from officers of Executive Department and of public institutions.* The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Annual reports from officers of Executive Department and of public institutions.

SEC. 8. *Commander-in-chief.* The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Commander-in-chief.

SEC. 9. *Extra sessions of General Assembly.* The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Extra sessions of General Assembly.

SEC. 10. *Officers whose appointments are not otherwise provided for.* The Governor shall nominate, and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

Officers whose appointments are not otherwise provided for.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Duties of the Lieutenant-Governor.

SEC. 12. *In case of impeachment of Governor, or vacancy caused by death or resignation.* In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or, in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease

In case of impeachment of Governor, or vacancy caused by death or resignation.

or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

Duties of other
executive
officers.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Council of State.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Compensation of
executive officers.

SEC. 15. *Compensation of executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Seal of State.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as

occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

SEC. 17. *Department of Agriculture, Immigration, and Statistics.* The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

Department of
Agriculture, Im-
migration and
Statistics.

ARTICLE IV

JUDICIAL DEPARTMENT

SECTION 1. *Abolishes the distinction between actions at law and suits in equity, and feigned issues.* The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

Abolishes the
distinction be-
tween actions at
law and suits
in equity.

Feigned issues
abolished.

SEC. 2. *Division of judicial powers.* The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

Division of judi-
cial powers.

SEC. 3. *Trial court of impeachment.* The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

Trial court of
impeachment.

SEC. 4. *Impeachment.* The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.

Impeachment.

Treason against the State.

SEC. 5. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Supreme court justices.

SEC. 6. *Supreme court justices.* The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Terms of the supreme court.

SEC. 7. *Terms of the Supreme Court.* The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Jurisdiction of supreme court.

SEC. 8. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Claims against the State.

SEC. 9. *Claims against the State.* The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Judicial districts for superior courts.

SEC. 10. *Judicial districts for Superior Courts.* The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Residences of judges, rotation in judicial districts, and special terms.

SEC. 11. *Residences of judges, rotation in judicial districts, and special terms.* Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said district; and

the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county, or district, when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

Power to provide for special or emergency judges.

Power and authority of emergency judges.

Compensation.

SEC. 12. *Jurisdiction of courts inferior to Supreme Court.* The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding in the exercise of their powers of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

Jurisdiction of courts inferior to supreme court.

SEC. 13. *In case of waiver of trial by jury.* In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

In case of waiver of trial by jury.

SEC. 14. *Special courts in cities.* The General Assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns, where the same may be necessary.

Special courts in cities.

SEC. 15. *Clerk of the Supreme Court.* The Clerk of the Supreme Court shall be appointed by the Court, and shall hold his office for eight years.

Clerk of supreme court.

SEC. 16. *Election of Superior Court Clerk.* A Clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

Election of superior court clerk.

SEC. 17. *Term of office.* Clerks of the Superior Courts shall hold their offices for four years.

Term of office.

SEC. 18. *Fees, salaries, and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries, and emoluments of all officers provided for in this article; but the

Fees, salaries and emoluments.

salaries of the judges shall not be diminished during their continuance in office.

What laws are,
and shall be,
in force.

SEC. 19. *What laws are, and shall be, in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

Disposition of ac-
tions at law and
suits in equity,
pending when
this Constitution
shall go in
effect, etc.

SEC. 20. *Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.* Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Justices supreme
court, election of.

SEC. 21. *Election, terms of office, etc., of justices of the Supreme and judges of the Superior Courts.* The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Transaction of
business in the
superior courts.

SEC. 22. *Transaction of business in the Superior Courts.* The Superior Courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Solicitors for
each judicial
district.

SEC. 23. *Solicitors for each judicial district.* A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Sheriffs and
coroners.

SEC. 24. *Sheriffs and coroners.* In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there shall

be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Constables.

SEC. 25. *Vacancies.* All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Vacancies

SEC. 26. *Terms of office of first officers.* The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Terms of office
of first officers
under this
article.

SEC. 27. *Jurisdiction of justices of the peace.* The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to the justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto, he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file same with the clerk of the Superior Court for his county.

Jurisdiction of
justices of the
peace.

Vacancies in
office of justices.

SEC. 28. *Vacancies in office of justices.* When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in
office of superior
court clerk.

SEC. 29. *Vacancies in office of Superior Court Clerk.* In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

Officers of other
courts inferior to
supreme court.

SEC. 30. *Officers of other courts inferior to Supreme Court.* In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Removal of
judges of the
various courts
for inability.

SEC. 31. *Removal of judges of the various courts for inability.* Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

Removal of clerks
of the various
courts for
inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the Clerk of the Supreme Court by the judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

Amendments not to vacate existing offices.

ARTICLE V

REVENUE AND TAXATION

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Capitation tax.

Exemptions.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Applications of proceeds of State and county capitation tax.

SEC. 3. *Taxation shall be by uniform rule and ad valorem; exemptions.* Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also, all real and personal property, according to its true value in money: *Provided*, notes, mortgages, and all other evidences of indebtedness, or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided, further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings

Taxation shall be by uniform rule and ad valorem.

Exemptions.

which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 4. *Restrictions upon the increase of the public debt except in certain contingencies.* Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Property exemptions from taxation.

SEC. 5. *Property exempt from taxation.* Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Taxes levied for counties.

SEC. 6. *Taxes levied for counties.* The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the

county property tax is levied for a special purpose and with the special approval of the General Assembly, which may be done by special or general act: *Provided*, this limitation shall not apply to taxes levied for the maintenance of public schools of the State for the term required by article nine, section three, of the Constitution: *Provided, further*, the State tax shall not exceed five cents on the one hundred dollars value of property.

SEC. 7. *Acts levying taxes shall state objects, etc.* Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Acts levying taxes shall state objects, etc.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. *Who may vote.* Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people of the State, except as herein otherwise provided.

Qualifications of elector.

SEC. 2. *Qualifications of voters.* He shall reside in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote four months next preceding election: *Provided*, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications of electors.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as herein prescribed and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

Qualifications of elector.

General Assembly to provide registration laws.

SEC. 4. *Qualification for registration.* Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under the laws of any State in the United States wherein he then resided, and no lineal de-

Qualifications of elector to register and vote.

Registration of persons entitled to vote without educational qualifications.

Permanent
record.

scendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: *Provided*, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

Amendment
indivisible.

SEC. 5. *Indivisible plan; legislative intent.* That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

Elections by
people and Gen-
eral Assembly.

SEC. 6. *Elections by people and General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

Oath of office.

SEC. 7. *Eligibility to office; official oath.* Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

"I, _____, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as _____. So help me, God."

Disqualification
for office.

SEC. 8. *Disqualification for office.* The following classes of persons shall be disqualified for office. *First*, all persons who shall deny the being of Almighty God. *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

When amendment
to take effect.

SEC. 9. *When this chapter operative.* That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

ARTICLE VII

MUNICIPAL CORPORATIONS

SECTION 1. *County officers.* In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

County officers.

SEC. 2. *Duty of county commissioners.* It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be *ex officio* clerk of the board of commissioners.

Duty of county commissioners.

SEC. 3. *Counties to be divided into districts.* It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

Counties to be divided into districts.

SEC. 4. *Townships have corporate powers.* Upon the approval of the reports provided for in the foregoing section by the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government and shall be known as townships.

Said districts shall have corporate powers as townships.

SEC. 5. *Officers of townships.* In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a large number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

Officers of townships.

SEC. 6. *Trustees shall assess property.* The township board of trustees shall assess the taxable property of their townships and make returns to the county commissioners for revision, as may be prescribed by law. The clerk shall be, *ex officio*, treasurer of the township.

Trustees shall assess property.

SEC. 7. *No debt or loan except by a majority of voters.* No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall

No debt or loan except by a majority of voters.

any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Drawing of money.

SEC. 8. *No money drawn except by law.* No money shall be drawn from any county or township treasury, except by authority of law.

Taxes to be ad valorem.

SEC. 9. *Taxes to be ad valorem.* All taxes levied by any county, city, town, or township shall be uniform and *ad valorem* upon all property in the same, except property exempted by this Constitution.

When officers enter on duty.

SEC. 10. *When officers enter on duty.* The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

Governor to appoint justices.

SEC. 11. *Governor to appoint justices.* The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Charters to remain in force until legally changed.

SEC. 12. *Charters to remain in force until legally changed.* All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Debts in aid of the rebellion not to be paid.

SEC. 13. *Debts in aid of the rebellion not to be paid.* No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Powers of General Assembly over municipal corporations.

SEC. 14. *Powers of General Assembly over municipal corporations.* The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

Restriction of legislative powers as to corporations.

SECTION 1. *Corporations under general laws.* No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters, except those above

General laws for organization of corporations.

permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

Alteration or repeal of general or special acts.

Special acts for repeal of charters.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

Debts of corporations, how secured.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts in like cases as natural persons.

What corporations shall include.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

General laws for organization and government of municipalities.

ARTICLE IX

EDUCATION

SECTION 1. *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Education shall be encouraged.

SEC. 2. *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

General Assembly shall provide for schools.

Separation of the races.

SEC. 3. *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.

Counties to be divided into districts.

What property shall be devoted to educational purposes.

SEC. 4. *What property devoted to educational purposes.* The proceeds of all lands that have been or hereafter may be granted by the United States to this State, and not otherwise, appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State or by the terms of the grant, gift, or devise, shall be paid in to the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

County school fund.

SEC. 5. *County school fund; proviso.* All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this State: *Provided*, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

Proviso.

Election of trustees and provisions for maintenance of the university.

SEC. 6. *Election of trustees, and provisions for maintenance, of the University.* The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises, and endowments thereof in any wise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

Benefits of the university.

SEC. 7. *Benefits of the University.* The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

SEC. 8. *Board of Education.* The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education.

Board of
Education.

SEC. 9. *President and secretary.* The governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

President and
secretary.

SEC. 10. *Powers of the board.* The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered, amended, or repealed, they shall not be re-enacted by the board.

Powers of board.

SEC. 11. *First session of the board.* The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

First session
of board.

SEC. 12. *Quorum.* A majority of the board shall constitute a quorum for the transaction of business.

Quorum.

SEC. 13. *Expenses.* The contingent expenses of the board shall be provided by the General Assembly.

Expenses.

SEC. 14. *Agricultural department.* As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University, a department of agriculture, of mechanics, of mining, and of normal instruction.

Agricultural
department.

SEC. 15. *Children must attend school.* The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

Children must
attend school.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

SECTION 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Exemptions.

Homestead.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

Homestead exempted from debt.

SEC. 3. *Homestead exemption from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children or any of them.

Laborer's lien.

SEC. 4. *Laborer's lien.* The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Benefit of widow.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Property of a married female secured to her.

SEC. 6. *Property of married women secured to them.* The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised, and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

Husband may insure his life for the benefit of wife and children.

SEC. 7. *Husband may insure his life for the benefit of wife and children.* The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors. And the policy shall not be subject to claims of creditors of the insured during the life of the insured, if the insurance issued is for the sole use and benefit of the wife and/or children.

SEC. 8. *How deed for homestead may be made.* Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

How deed for homestead may be made.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS AND PUBLIC CHARITIES

SECTION 1. *Punishments; convict labor; proviso.* The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: *Provided*, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.

Punishments.

Convict labor.

Proviso.

SEC. 2. *Death punishment.* The object of punishment being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

Death punishment.

SEC. 3. *Penitentiary.* The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.

Penitentiary.

SEC. 4. *Houses of correction.* The General Assembly may provide for the erection of houses of correction, where vagrants and person guilty of misdemeanors shall be restrained and usefully employed.

Houses of correction.

SEC. 5. *Houses of refuge.* A house or houses of refuge may be established whenever the public interest may require it, for the correction and instruction of other classes of offenders.

Houses of refuge.

The sexes to be separated.

SEC. 6. *The sexes to be separated.* It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the State, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.

Provision for the poor and orphans.

SEC. 7. *Provision for the poor and orphans.* Beneficent provisions for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian State, the General Assembly shall, at its first session, appoint and define the duties of a Board of Public Charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.

Orphan houses.

SEC. 8. *Orphan houses.* There shall also, as soon as practicable, be measures devised by the State for the establishment of one or more orphan houses, where destitute orphans may be cared for, educated and taught some business or trade.

Inebriates and idiots.

SEC. 9. *Inebriates and idiots.* It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.

Deaf-mutes, blind and insane.

SEC. 10. *Deaf-mutes, blind, and insane.* The General Assembly may provide that the indigent deaf-mute, blind, and insane of the State shall be cared for at the charge of the State.

Self-supporting.

SEC. 11. *Self-supporting.* It shall be steadily kept in view by the Legislature and the Board of Public Charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

ARTICLE XII

MILITIA

Who are liable to militia duty.

SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

Proviso.

Organizing, etc.

SEC. 2. *Organizing, etc.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

SEC. 3. *Governor commander-in-chief.* The Governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrections, and to repel invasion. Governor commander-in-chief.

SEC. 4. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia. Exemptions.

ARTICLE XIII

AMENDMENTS

SECTION 1. *Convention, how called.* No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly. Convention, how called.

SEC. 2. *How the Constitution may be altered.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State. How the Constitution may be altered.

ARTICLE XIV

MISCELLANEOUS

SECTION 1. *Indictments.* All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution. Indictments.

SEC. 2. *Penalty for fighting duel.* No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State. Penalty for fighting duel.

- Drawing money. SEC. 3. *Drawing money.* No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.
- Mechanic's lien. SEC. 4. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.
- Governor to make appointments. SEC. 5. *Governor to make appointments.* In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.
- Seat of government. SEC. 6. *Seat of government.* The seat of government in this State shall remain at the city of Raleigh.
- Holding Office. SEC. 7. *Holding office.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.
- Proviso.
- Intermarriage of whites and negroes prohibited. SEC. 8. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.

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- Vagrants, houses of correction for. A. 11, S. 4.
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PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1935

PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1935

H.B. 43

CHAPTER 1

AN ACT TO AMEND SECTION 1443 CONSOLIDATED
STATUTES RELATING TO TERMS OF COURT FOR
MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended by striking out the paragraph relating to the courts of Mitchell County and inserting in lieu thereof the following:

C. S. 1443,
amended.

“Mitchell—Third Monday after the first Monday in March, two weeks; sixth Monday before the first Monday in September, two weeks for civil cases only; second Monday after the first Monday in September for two weeks.”

Terms of Superior
Court in Mitchell
County.

SEC. 2. That all laws and clauses of law in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of January, A. D. 1935.

S.B. 4

CHAPTER 2

AN ACT TO AMEND CONSOLIDATED STATUTES 3846
(bb) RELATING TO STATE HIGHWAY AND PUBLIC
WORKS COMMISSION, SO AS TO PROVIDE FOR THE
ACQUIREMENT OF RIGHT OF WAY FOR SCENIC
PARKWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 6 of chapter 160 of the Public Laws of 1923, as amended, and being section 3846 (bb) of Volume Three of Consolidated Statutes, be and the same is hereby amended by adding at the end thereof the following:

Ch. 160, Public
Laws 1923, and
C. S. 3846,
amended.

Power of State Highway and Public Works Commission to acquire land for Federal parkways.

Designation upon maps.

Registration of map.

Conveyance to Federal agencies.

Compensation for land acquired made valid claim.

"That the State Highway and Public Works Commission shall have the same authority and under the same provisions of law hereinbefore provided for construction of State highways for the acquirement of all rights of way and easements necessary to comply with the rules and regulations of the United States Government for the construction of Federal parkways in the State of North Carolina. That the right of way acquired or appropriated may, at the option of the Commission, be a fee simple title, and the nature and extent of the right of way and easements so acquired or appropriated shall be designated upon a map showing the location across each county, and, when adopted by the Commission, shall be filed with the Register of Deeds in each county, and, upon the filing of said map, such title shall vest in the State Highway and Public Works Commission. The said Commission is hereby authorized to convey such title so acquired to the United States Government, or its appropriate agency, free and clear of all claims for compensation. All compensation contracted to be paid or legally assessed shall be a valid claim against the State Highway and Public Works Commission, payable out of the Construction Fund of said Commission."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of January, A. D. 1935.

H.B. 83

CHAPTER 3

AN ACT AMENDING CHAPTER 82 PUBLIC LAWS OF 1931 CHANGING THE TIME FOR HOLDING THE NOVEMBER TERM OF THE SUPERIOR COURT OF RICHMOND COUNTY TO ITS ORIGINAL DATE AVOIDING A CONFLICT WITH OTHER COURTS.

The General Assembly of North Carolina do enact:

Ch. 82, Public Laws 1931, and C. S. 1443, amended, as to term of Superior Court in Richmond County.

SECTION 1. That section one of chapter eighty-two of the Public Laws of one thousand nine hundred thirty-one be amended by striking out the word "eleventh" in the fourteenth line of the second paragraph of said section immediately following the word "week" and inserting in lieu thereof the word "ninth;" so that the November term of the Superior Court for Richmond County will be begun and held on the ninth Monday after the first Monday in September rather than the eleventh Monday after the first Monday in September.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 24th day of January, A. D. 1935.

H.B. 80

CHAPTER 4

AN ACT TO AMEND SECTION 2334 OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY FOR MACON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended in so far as the same applies to Macon County by adding at the end thereof the following paragraph:

C. S. 2334,
amended.

“A grand jury for Macon County shall be selected at each April term of the Superior Court in the usual manner, which said grand jury shall serve for a period of one year from the time of their selection.”

Selection of
Macon County
grand jury.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of January, A. D. 1935.

H.B. 110

CHAPTER 5

AN ACT TO AMEND SECTION 2334 OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY FOR CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended in so far as the same applies to Cabarrus County by adding at the end thereof the following paragraph:

C. S. 2334,
amended.

“A grand jury for Cabarrus County shall be selected at each January term of the Superior Court in the usual manner by the presiding judge, which said grand jury shall serve for a period of one year from the time of their selection.”

Selection of
Cabarrus
County grand
jury.

SEC. 2. That at the March term of Superior Court for said Cabarrus County for the year one thousand nine hundred and thirty-five a grand jury shall be selected in the usual manner

Selection of
grand jury at
March, 1935,
term.

by the presiding judge to serve during the remainder of the year one thousand nine hundred and thirty-five.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of January, A. D. 1935.

S.B. 25

CHAPTER 6

AN ACT TO AMEND SECTION ONE THOUSAND ONE HUNDRED AND THIRTY-ONE (a) OF VOLUME ONE OF THE CONSOLIDATED STATUTES PROVIDING FOR THE FILING OF AN AMENDMENT EXTENDING CORPORATE EXISTENCE, EXPIRED BY REASON OF FAILURE TO RENEW CHARTER.

The General Assembly of North Carolina do enact:

C. S. 1131 (a),
amended, as to
renewing corporate
charters which
have expired.

SECTION 1. That section one thousand one hundred and thirty-one (a) of Volume One of the Consolidated Statutes be, and the same is hereby amended by striking out the words "within seven years" immediately following the words "any time" and immediately before the words "after the expiration," so that said clause shall read, "may at any time after the expiration of the period of corporate existence, etc."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 31st day of January, A. D. 1935.

S.B. 39

CHAPTER 7

AN ACT TO AMEND CHAPTER 422 PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-THREE RELATING TO THE OPEN SEASON FOR HUNTING QUAIL IN MARTIN, BUNCOMBE AND CATAWBA COUNTIES.

The General Assembly of North Carolina do enact:

Ch. 422, Public
Laws 1933,
amended, as to
open season on
quail in Martin,
Buncombe and
Catawba Counties.

SECTION 1. That section four of chapter four hundred and twenty-two of the Public Laws of one thousand nine hundred and thirty-three, be and the same is hereby amended by striking out the words "quail—November 20 to February 20" in line six of the proviso at the end of said section in so far as

the same relates to Martin, Buncombe and Catawba Counties, it being the intent of this act to make the open season for hunting quail in Martin, Buncombe and Catawba Counties conform to the State law as set forth in section four of said chapter four hundred and thirty-two.

SEC. 2. That this act shall apply to Martin, Buncombe and Catawba Counties only.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 31st day of January, A. D. 1935.

Counties affected.

Conflicting laws repealed.

H.B. 111

CHAPTER 8

AN ACT TO AMEND CHAPTER EIGHTY-NINE, PUBLIC LAWS OF NINETEEN HUNDRED THIRTY-ONE, ENTITLED "AN ACT TO AUTHORIZE BOARDS OF COMMISSIONERS TO ESTABLISH COUNTY COURTS WITH CRIMINAL JURISDICTION."

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-one, chapter eighty-nine, of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended by striking out the word "Cabarrus" in line three of said section.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 31st day of January, A. D. 1935.

Ch. 89, Public Laws 1931, amended, as to county criminal court in Cabarrus County.

Conflicting laws repealed.

S.B. 10

CHAPTER 9

AN ACT RELATIVE TO THE APPOINTMENT OF A COURT REPORTER FOR THE SUPERIOR COURTS OF ROBESON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the court reporter for the Superior Courts of Robeson County shall be appointed by the resident judge of the Ninth Judicial District, upon recommendation of the Robeson County Bar Association, to serve for terms of two years, the first such term beginning July first, nineteen hundred thirty-five.

Court reporter authorized for Robeson County Superior Court.

Term of office.

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of February, A. D. 1935.

S.B. 15

CHAPTER 10

AN ACT TO AMEND SECTION ONE THOUSAND TWO HUNDRED AND EIGHTEEN OF THE CONSOLIDATED STATUTES, RELATING TO TAXES AND FEES FOR FILING CERTIFICATES FOR CORPORATE PURPOSES.

The General Assembly of North Carolina do enact:

C. S. 1218,
amended.

SECTION 1. That section one thousand two hundred and eighteen of the Consolidated Statutes as amended by chapter thirty-six, Public Laws, one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out the proviso at the end of section one of chapter thirty-six and inserting in lieu thereof the following:

"7. For certificates of incorporation for any benevolent, religious, educational, charitable or social society or association having no capital stock, fifteen dollars.

"Provided, no tax shall be required by corporations created by virtue of section one thousand one hundred and twenty-three of the Consolidated Statutes relating to public parks and drives; and these taxes shall not be cumulative, but when two or more taxes have been incurred at the same time for tax for all shall be the largest single tax."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 4th day of February, A. D. 1935.

Fees for filing
charters of cer-
tain corporations.

Exceptions.

Conflicting
laws repealed.

H.B. 156

CHAPTER 11

AN ACT TO AMEND SECTION FOUR, CHAPTER FOUR HUNDRED TWENTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO OPEN SEASON FOR RACCOON IN NASH AND FRANKLIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four, chapter four hundred twenty-two, Public Laws of one thousand nine hundred and thirty-three, the same being an amendment to the Statewide Game Law, be and the same is hereby amended by adding after the paragraph relating to the open season for opossum and raccoon the following:

Ch. 422, Public Laws 1933, State Game Law, amended.

“*Provided* that the open season for hunting raccoon in Nash and Franklin Counties shall be from the fifteenth day of October to the fifteenth day of February.”

Open season for raccoon in Nash and Franklin Counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of February, A. D. 1935.

H.B. 199

CHAPTER 12

AN ACT TO AMEND HOUSE BILL NUMBER ONE HUNDRED AND TEN ENTITLED “AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED THIRTY-FOUR OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY OF CABARRUS COUNTY” RATIFIED ON JANUARY TWENTY-FIFTH, NINETEEN HUNDRED THIRTY-FIVE, RELATING TO SELECTION OF A GRAND JURY FOR CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number one hundred and ten, entitled “An act to amend section two thousand three hundred thirty-four of the Consolidated Statutes relating to the grand jury of Cabarrus County,” ratified January twenty-fifth, one thousand nine hundred and thirty-five, be and the same is hereby amended by striking out the word “March” in section one of said act and inserting in lieu thereof the word “April.”

H. B. 110, Public Laws 1935, amended, as to Cabarrus County grand jury.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of February, A. D. 1935.

S.B. 58

CHAPTER 13

AN ACT TO PROMOTE PUBLIC HEALTH, SAFETY, MORALS AND GENERAL WELFARE BY PROHIBITING THE PROMOTION, CONDUCT AND PARTICIPATION IN MARATHON DANCE CONTESTS, WALKATHON CONTESTS AND SIMILAR PHYSICAL ENDURANCE CONTESTS EITHER OF WALKING OR DANCING.

The General Assembly of North Carolina do enact:

Dance Marathon
and Walkathons
prohibited.

SECTION 1. That it shall be unlawful for any person, firm, association or corporation to promote, advertise or conduct any marathon dance contests, walkathon contests and/or similar endurance contests, by whatever name called, of walking or dancing, and it shall be unlawful for any person to participate in any marathon dance contest, walkathon contest, and/or similar physical endurance contest by walking and dancing continuing or intended to continue for a period of more than eight consecutive hours, whether or not an admission is charged and/or a prize awarded, and it shall be unlawful for any person to participate in more than one such contest or performance within any period of forty-eight hours.

Penalty for
violation.

SEC. 2. Any persons violating the provisions of this act shall be guilty of a misdemeanor and shall be punishable by imprisonment in the county or municipal jail for not less than thirty days nor more than ninety days, or by a fine of not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00), or by both such fine and imprisonment in the discretion of the court.

Fine and/or
imprisonment.

Each day
made separate
offense.

SEC. 3. Each and every day that any person, firm or corporation shall continue such a contest or engage in any such activities and/or each day's participation in such contest or advertisement of the same or do any act in violation of the provisions of this act shall be and constitute a distinct and separate offense.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed

SEC. 5. This act shall be in full force and effect from and after the first day of April, one thousand nine hundred and thirty-five. Effective April 1, 1935.

Ratified this the 5th day of February, A. D. 1935.

S.B. 59

CHAPTER 14

AN ACT TO AMEND CHAPTER FOUR HUNDRED TWENTY-TWO PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATIVE TO GAME.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter four hundred twenty-two Public Laws of North Carolina of one thousand nine hundred thirty-three be, and same is hereby amended by adding the words "Brunswick, New Hanover and Duplin" after "Washington" and before "shall" in line fourteen on page six hundred twenty-six. This act shall apply only to the remainder of the one thousand nine hundred thirty-five season. Ch. 422, Public Laws 1933, State Game Law, amended, as to Brunswick, New Hanover and Duplin Counties.

SEC. 2. That all laws and clauses of laws in conflict with this law are hereby repealed. For 1935 only.

SEC. 3. This act shall be in full force and effect on and after ratification. Conflicting laws repealed.

Ratified this the 5th day of February, A. D. 1935.

H.B. 16

CHAPTER 15

AN ACT TO REMOVE THE TOLLS ON THE CHOWAN RIVER BRIDGE BY AMENDING CHAPTER SEVENTY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seventy-four of the Public Laws of one thousand nine hundred and twenty-five be amended by striking out section twelve thereof and inserting in lieu of the said section the following new section twelve: Ch. 74, Public Laws, 1925, amended.

"That out of any funds now in the hands of the State Treasurer heretofore collected as tolls for the use of the Chowan River Bridge, the State Treasurer shall, on June thirtieth, one thousand nine hundred and thirty-five, pay the semi-annual interest of eight thousand five hundred dollars Provision for payment of Chowan River Bridge bonds.

(§8,500.00) due on the outstanding bonds issued in pursuance of authority of this chapter, and shall transfer to the State Highway fund any unexpended balance from the said special Chowan River Bridge bond fund. That hereafter there shall be included in the regular appropriation act an authorization from the State Highway fund, for the payment of interest and principal of the said Chowan River Bridge bonds as the same shall become due. From and after the ratification of this act, no tolls or other charges shall be made for the use of the said bridge."

Tolls
abolished.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 5th day of February, A. D. 1935.

H.B. 214

CHAPTER 16

AN ACT RELATING TO OPEN SEASON FOR HUNTING QUAIL AND RABBITS IN GRAHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the open season during which quail and rabbits may be killed in Graham County shall be from the fifteenth day of November to the twentieth day of February inclusive.

SEC. 2. That this act shall apply to the remaining portion of one thousand nine hundred and thirty-five hunting season only.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force from and after its ratification.

Ratified this the 5th day of February, A. D. 1935.

Open season on
quail and rabbits
in Graham
County.

For 1935
season only.

Conflicting
laws repealed.

H.B. 17

CHAPTER 17

AN ACT TO REMOVE ALL CHARGES AND TOLLS FOR THE USE AND PRIVILEGE OF USING THE BRIDGES ACROSS THE CAPE FEAR RIVER AND NORTH EAST RIVER AT OR NEAR THE CITY OF WILMINGTON BY AMENDING CHAPTER FORTY-ONE OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION NINETEEN HUNDRED TWENTY-SEVEN.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter forty-one of the Public Laws of one thousand nine hundred and twenty-seven, entitled "An Act to Provide for the Construction of a Bridge Across the Cape Fear River at Wilmington, and to Provide Funds for the Erection of the Same," be and the same is hereby amended by striking out sections twelve, thirteen, and fourteen, and inserting a new section twelve in lieu thereof to read as follows:

Ch. 41, Public
Laws 1927,
amended.

"That out of any funds in the hands of the State Treasurer to the credit of the special Cape Fear River Bridge bond fund the State Treasurer shall pay the semi-annual interest of twenty-five thousand, seven hundred sixty-five and sixty-two one-hundredths dollars (\$25,765.62) due on the said bonds on June thirtieth, one thousand nine hundred and thirty-five, and shall transfer to the State Highway fund any balance remaining in the said special Cape Fear River Bridge bond fund, the said balance to be allotted to the current State Highway maintenance fund to reimburse in part the said fund for interest heretofore advanced from said maintenance fund for the purpose of meeting interest charges on the Cape Fear River Bridge bonds prior to the accumulation of tolls for that purpose. That hereafter there shall be included in the regular appropriation act an authorization fund from the State Highway fund, for the payment of interest and principal of the said Cape Fear River Bridge bonds as the same shall become due. From and after the ratification of this act, no tolls or other charges shall be made for the use of the said bridge."

Provision for
payment of Cape
Fear River
Bridge bonds.

Tolls abolished.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 5th day of February, A. D. 1935.

H.B. 67

CHAPTER 18

AN ACT TO AMEND CHAPTER SIXTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-THREE, TO ALLOW MARRIED MEN UNDER TWENTY-ONE YEARS OF AGE TO RENOUNCE RIGHTS OF CURTESY.

The General Assembly of North Carolina do enact:

Ch. 67, Public Laws 1923, amended, allowing non-adult married men to renounce curtesy.

SECTION 1. That chapter sixty-seven of the Public Laws of nineteen hundred and twenty-three be amended by striking out the word "women" in the first line of the second section thereof, and inserting in lieu thereof the word "persons," and by inserting in the third line of said second section, after the word "rights" and before the word "as," the following words "and rights of curtesy and to give their written assent to conveyances of real property," and by striking out the word "women" in the third line of said second section and inserting in lieu thereof the word "persons."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1935.

H.B. 126

CHAPTER 19

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FORTY-NINE, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE, THE SAME BEING AN ACT DECLARING ALL TRANSFERS AND ASSIGNMENTS OF CLAIMS AGAINST THE STATE OF NORTH CAROLINA OR ANY DEPARTMENT, COMMISSION, BUREAU OR ANY STATE INSTITUTION VOID BEFORE THE AUDITING AND ALLOWANCE OF SUCH CLAIM, AND THE ISSUANCE OF A WARRANT FOR THE PAYMENT THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. Amend chapter two hundred forty-nine, Public Laws of one thousand nine hundred and twenty-five, by adding at the end of section one the following: "Providing that this act shall not apply to assignments made in favor of Hospitals, Building and Loan Associations, and Life Insurance Companies."

Ch. 249, Public Laws 1925, amended, allowing transfers of certain claims against State.

SEC. 2. All laws and clauses of laws in conflict with this act be and the same are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1935.

H.B. 123

CHAPTER 20

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FIFTY-TWO PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-ONE RELATING TO PAYMENT OF CRIMINAL COSTS BEFORE A JUSTICE OF PEACE IN MARTIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and fifty-two of the Public Laws of one thousand nine hundred and thirty-one, the same being section one thousand two hundred and eighty-eight of the Consolidated Statutes as therein enacted, be and the same is hereby amended by adding at the end of said section the following:

“*Provided*, that in cases where the defendant is sentenced to prison or to work upon public roads by any justice of the peace of Martin County, and in case such defendant is unable to pay the costs of such action, then the Board of Commissioners of the county of Martin may, if they think proper, provide for the payment of the costs of the trial justices of said county.” Ch. 252, Public Laws 1931, and C. S. 1288, amended.

Provision for paying certain criminal costs to J. P.'s in Martin County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of February, A. D. 1935.

S.B. 9

CHAPTER 21

AN ACT TO REGULATE THE HUNTING OF GAME IN ROBESON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person to trap, take, catch, shoot, kill or in any manner wound with dogs or hunt with gun any quail from the twentieth day of February to the twenty-first day of November. Quail season extended in Robeson County.

Penalty for
violation.

SEC. 2. That any person violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

Effective for
1935 only.

SEC. 3. That this act shall apply only to Robeson County, and shall be effective for the remainder of the one thousand nine hundred and thirty-five hunting season only, after which the general law existing prior to the ratification of this act shall again become in full force and effect.

Conflicting
laws repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1935.

S.B. 95

CHAPTER 22

AN ACT AMENDING SECTION TWO THOUSAND THREE HUNDRED FIFTY-FOUR OF THE CONSOLIDATED STATUTES REQUIRING THE GIVING OF SEVEN DAYS NOTICE TO QUIT, IN TENANCIES FROM WEEK TO WEEK IN HALIFAX COUNTY.

The General Assembly of North Carolina do enact:

C. S. 2354,
amended, as to
notice to quit
in certain tenancies
in Halifax County.

SECTION 1. Section two thousand three hundred fifty-four of the Consolidated Statutes is hereby amended by striking out that part of the first sentence of said section which reads, "A tenancy from week to week of two days," and inserting as a substitute therefor, the following: "A tenancy from week to week of seven (7) days."

Only as to
Halifax County.

SEC. 2. This act shall apply only to Halifax County.

Conflicting
laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of February, A. D. 1935.

H.B. 109

CHAPTER 23

AN ACT TO REPEAL SECTION SEVEN THOUSAND EIGHT HUNDRED AND FORTY-THREE OF VOLUME TWO OF THE CONSOLIDATED STATUTES RELATING TO PROMOTION OF STOCK RAISING.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand eight hundred and forty-three of volume two of the Consolidated Statutes relating to the promotion of stock raising be and the same is hereby repealed. C. S. 7843,
repealed, as to
stock raising.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1935.

H.B. 139

CHAPTER 24

AN ACT TO ENLARGE THE POWERS OF GUARDIAN.

The General Assembly of North Carolina do enact:

SECTION 1. That in addition to the powers given to guardians under the general laws of the State, all guardians may, upon presentation of satisfactory evidence, with approval of the Clerk of Superior Court, which approval must be concurred in by the Resident Judge or other regular or special judge holding courts in the district, cause lands to be cultivated and make such contracts with reference thereto as said guardian may deem to the best interest of his ward's estate, and under the direction of the Clerk of Superior Court, with the approval of the Resident Judge or other regular or special judge holding courts in the district, continue to operate any business or business enterprise of his ward and make such contract, agreements, and settlements with reference thereto as the Clerk of Superior Court, with the approval of said Resident Judge or other regular or special judge holding courts in the district, may determine necessary or find to be the best interest of the estate. Guardians' powers
enlarged to permit
cultivation of
ward's lands.

SEC. 1-A. That this act shall not affect pending litigation. Approval of
Judge.

Pending litigation
unaffected.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1935.

S.B. 34

CHAPTER 25

AN ACT TO AMEND SECTION THREE HUNDRED EIGHTY-FOUR OF THE CONSOLIDATED STATUTES PROVIDING FOR RESTORING BURNT, LOST, DESTROYED OR STOLEN COURT RECORDS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three hundred eighty-four of the Consolidated Statutes providing for restoring burnt, lost, destroyed or stolen court records be and the same is hereby amended by striking out all of said section and inserting in lieu thereof the following:

"384. Local: Haywood, Madison, Cherokee and Graham; destroyed court records therein.

"Whenever any of the records of any of the courts in this State have been burnt, lost, destroyed or stolen, and there is in existence any copy thereof, or of any part of the same, duly certified, whether under the seal of the court or otherwise, by any former clerk of said court, it shall be the duty of the present clerk of said court, or any clerk of said court hereafter in office, upon presentation to him of such copy and the payment of his lawful fees therefor, to record said copy upon the minutes or records of said court; and after the same shall have been so recorded the record then shall be used as and be taken and deemed and shall have all the force and effect of the original record so burnt, lost, destroyed or stolen; and such record thereof, or a copy of the same duly certified by the clerk of said court, shall be in all respects competent in the same way and manner as the original record in all the courts of this State. If the copy so certified shall be on file or constitute a part of a record of a case or otherwise of another court, either State or Federal, then said certified copy, when so recorded, as aforesaid, shall be returned to the court from which same was taken and shall not be required to remain on file in the clerk's office where so recorded. This section shall apply only to the counties of Haywood, Madison, Cherokee and Graham."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1935.

C. S. 384,
amended.

Provision for
recording certified
copies of lost or
destroyed court
records.

Procedure.

Competent in
evidence.

Counties to
which applicable.

Conflicting
laws repealed.

H.B. 180

CHAPTER 26

AN ACT TO AMEND SECTION 1286, ARTICLE EIGHT,
OF THE CONSOLIDATED STATUTES RELATING TO
THE DUTIES OF SOLICITORS WITH REFERENCE TO
THE DISCHARGE OF STATE WITNESSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand two hundred eighty-six, article eight, of the Consolidated Statutes of North Carolina be and it is hereby amended by striking out all of said section after the word "otherwise" in line three and inserting in lieu thereof the words "to call, in open court, and announce the discharge of witnesses for the state, either finally or otherwise as the disposition of the case may require, and thereupon the Clerk of the Superior Court shall enter such announcement of discharge, with the names of the witnesses discharged, in his minutes."

C. S. 1286,
amended, as to
duty of solicitors
to discharge
State's witnesses.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1935.

H.B. 255

CHAPTER 27

AN ACT TO AMEND CHAPTER FOUR HUNDRED AND
TWENTY-TWO OF THE PUBLIC LAWS OF ONE
THOUSAND NINE HUNDRED AND THIRTY-THREE
RELATING TO GAME LAWS IN CARTERET COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four (4) of chapter four hundred twenty-two, Public Laws of one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting after the word "Bertie" and before the word "and," in the paragraph beginning with word "provided," the word "Carteret." This act shall apply to the remaining portion of the one thousand nine hundred and thirty-five hunting season only, upon the expiration of which the law in effect prior to the enactment hereof shall again be in full force and effect.

Ch. 422, Public
Laws 1933, State
Game Law,
amended, as to
open seasons in
Carteret County.

Applicable for
1935 only.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1935.

S.B. 167

CHAPTER 28

AN ACT RELATING TO OPEN SEASON FOR HUNTING QUAIL AND RABBITS IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

Open season on
quail and rabbits
in Cherokee
County.

SECTION 1. That the open season during which quail and rabbits may be killed in Cherokee County shall be from the fifteenth day of November to the twentieth day of February, inclusive.

For 1935 only.

SEC. 2. That this act shall apply to the remaining portion of the one thousand nine hundred and thirty-five hunting season only.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in full force from and after its ratification.

Ratified this the 13th day of February, A. D. 1935.

H.B. 162

CHAPTER 29

AN ACT TO AMEND CHAPTER SIXTY-ONE, PUBLIC LAWS, OF ONE THOUSAND NINE HUNDRED AND THIRTY ONE, RELATING TO THE PRACTICE OF LAW BY THE JUDGE OF THE GENERAL COUNTY COURT OF WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter Sixty-one, Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended as follows:

By striking out sub-section "j" of Section one thereof and inserting in lieu thereof the following:

"The Judge of the General County Court of Wilson County shall not practice in matters, either civil or criminal, in which said court has jurisdiction either concurrent or final."

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1935.

Ch. 61, Public
Laws 1931,
amended.

Limitation of law
practice of Judge
of Wilson County
Court.

H.B. 228

CHAPTER 30

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION ONE THOUSAND SIX HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES TO PERSONS AND PROPERTY DONE BY DOGS IN MECKLENBURG COUNTY. (APPLICABLE ALSO TO STANLY COUNTY).

The General Assembly of North Carolina do enact:

SECTION 1. That all of section one thousand six hundred eighty-one of the Consolidated Statutes be and the same is hereby stricken out and repealed, in so far as same is applicable to Mecklenburg and Stanly Counties.

C.S. 1681, amended, as to damages done by dogs in Mecklenburg and Stanly Counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1935.

H.B. 64

CHAPTER 31

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-SIX OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATIVE TO THE VALIDATION OF SALES OF REAL ESTATE MADE BY ADMINISTRATORS OF DECEASED PERSONS IN GOOD FAITH TO OBTAIN ASSETS TO PAY THE DEBTS OF THE ESTATE.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred forty-six of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended by striking out of line two, section three, of said chapter, the following words: "January first, one thousand nine hundred" and inserting in lieu thereof the words: "January first, one thousand nine hundred twenty."

Ch. 146, Public Laws 1931, amended, as to sale of realty by administrators.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1935.

S.B. 51

CHAPTER 32

AN ACT TO AMEND SECTION SIX HUNDRED SIXTY, CONSOLIDATED STATUTES, BY PROVIDING FOR THE TIME OF DOCKETING APPEALS FROM JUSTICE OF THE PEACE.

The General Assembly of North Carolina do enact:

C.S. 660, amended,
as to time of
docketing J. P.
appeals in
Transylvania
County.

SECTION 1. That section six hundred and sixty of the Consolidated Statutes be amended by inserting after the period and before the word "an" in line six of said section, a sentence reading as follows: "Such appeal shall be docketed ten days prior to the next succeeding term of the Superior Court if the judgment appealed from shall have been entered more than twenty days prior to such term of the Superior Court."

Pending litigation
unaffected.

SEC. 2. That this act shall apply to Transylvania County only.

SEC. 3. That this act shall not affect pending litigation.

Conflicting laws
repealed.

SEC. 4. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1935.

S.B. 111

CHAPTER 33

AN ACT TO PRESCRIBE THE FEES FOR APPLICANTS FOR EXAMINATION FOR LICENSE FROM THE BOARD OF LAW EXAMINERS, AND TO PROVIDE FOR THE COMPENSATION OF MEMBERS OF THE BOARD OF LAW EXAMINERS.

The General Assembly of North Carolina do enact:

Fees of appli-
cants for law
license.

SECTION 1. On or after the ratification of this Act, all applicants for examination before the Board of Law Examiners for license to practice law in North Carolina shall pay a filing fee of one dollar and fifty cents (\$1.50) and shall deposit with the Secretary of the Board of Law Examiners the sum of twenty-two and $\frac{9}{100}$ (\$22.00) dollars, of which sum two dollars shall be a deposit to pay for license, if issued. Any applicant who shall fail to pass examination shall receive a refund of twelve dollars from said twenty-two dollars deposit.

Refund.

Pay of Board
of Law
Examiners.

SEC. 2. Each member of the Board of Law Examiners, for his services in connection with each examination, including the member of the Supreme Court selected and commissioned for the special purpose of serving on said Board of Law Ex-

aminers, shall receive the sum of fifty (\$50.00) dollars, together with an expense allowance as follows: For subsistence—hotel and meals—not exceeding four dollars per day; for transportation, actual mileage, except when using personally owned automobiles, in which case a sum not exceeding five cents per mile of travel.

Expenses allowed also.

SEC. 3. After the payment of all expenses incurred in connection with each examination held by the Board of Law Examiners and expenses of said Board at such meetings as may be necessary for the performance of its additional duties, the said Board of Law Examiners shall cause to be paid at the end of each fiscal year of the State of North Carolina to the Supreme Court of North Carolina for its use in connection with the maintenance of its library, such surplus then remaining with said Board of Law Examiners from fees received from applicants for examination.

Surplus received from applicants directed to Supreme Court Library.

SEC. 4. All laws and clauses of laws in conflict herewith, and especially Paragraph three of Section one hundred and ninety-six, Consolidated Statutes of North Carolina, are hereby repealed.

Conflicting laws repealed.

C.S. 196, amended.

SEC. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1935.

S.B. 112

CHAPTER 34

AN ACT TO AMEND CHAPTER TWO HUNDRED AND TEN PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-THREE RELATING TO THE COMPENSATION OF COUNCILLORS OF THE NORTH CAROLINA STATE BAR.

The General Assembly of North Carolina do enact:

SECTION 1. That Section six of Chapter two hundred and ten of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended so that said Section shall hereafter read as follows:

Ch. 210, Public Laws 1933, amended.

“SEC. 6. *Compensation of Councillors.* The members of the Council and members of committees when actually engaged in the performance of their duties, including committees sitting upon disbarment proceedings, shall receive as compensation, not exceeding ten (\$10.00) dollars per day for the time spent in attending meetings, together with an expense allowance as follows: For subsistence—hotel and meals—not exceeding four dollars per day; for transportation, actual mileage, except when

Pay of Councillors of N. C. State Bar.

Expenses allowed also.

using personally owned automobiles, in which case a sum not exceeding five cents per mile of travel. The Council shall determine per diem, subsistence and mileage to be paid. Such allowance as may be fixed by the Council shall be paid by the Secretary-Treasurer of the North Carolina State Bar upon certified statements presented by each member."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1935.

S.B. 119

CHAPTER 35

AN ACT TO AUTHORIZE THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT BOARD TO MAKE RULES AND REGULATIONS CONCERNING FISHING AND APPLIANCES AND APPARATUS USED THEREIN, SUCH AS WERE AUTHORIZED BY CONSOLIDATED STATUTES ONE THOUSAND EIGHT HUNDRED SEVENTY-EIGHT, AND RE-ENACT THE SAID SECTION.

The General Assembly of North Carolina do enact:

C.S. 1878, re-enacted, as to power of Department of Conservation and Development to regulate fishing.

SECTION 1. Section one thousand eight hundred seventy-eight of the Consolidated Statutes of North Carolina relating to "regulations as to fish, fishing and fisheries made by board" is hereby re-enacted and the Department of Conservation and Development Board is hereby re-invested with all the rights, powers and duties conferred upon the Fisheries Commission Board by said section, and the said Department of Conservation and Development Board is authorized to exercise the said powers and duties, notwithstanding any statute amending or in any way affecting the said law since the ratification thereof, and all laws and clauses of laws in conflict with the said section are hereby repealed to the extent that they may have affected the same.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 19th day of February, A. D. 1935.

H.B. 128

CHAPTER 36

AN ACT TO RE-ENACT SECTION ONE THOUSAND SEVEN HUNDRED AND FORTY-FIVE OF CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN, TO VALIDATE JUDGMENTS UNDER WHICH SALES OF CONTINGENT REMAINDERS HAVE BEEN MADE.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases where property has been conveyed by deed, or devised by will, upon contingent remainder, executory devise, or other limitations, where a judgment of a Superior Court has been rendered authorizing the sale or mortgaging, including execution of deeds of trust, of such property discharged of such contingent remainder, executory devise, or other limitations in actions or special proceedings where all persons in being who would have taken such property if the contingency had then happened were parties, such judgment shall be valid and binding upon the parties thereto and upon all other persons not then in being or whose estates had not then vested: *Provided*, that nothing herein contained shall be construed to impair or destroy any vested right or estate.

C.S. 1745, re-enacted, validating sales or mortgaging of contingent remainders.

SEC. 2. All laws or clauses of laws in conflict with this act are hereby repealed.

Vested rights unaffected.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1935.

H.B. 29

CHAPTER 37

AN ACT TO PROHIBIT THE MANUFACTURE, SALE, POSSESSION AND USE OF SLOT MACHINES, GAMBLING APPARATUS AND DEVICES.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful to manufacture, own, store, keep, possess, sell, rent, lease, let on shares, lend or give away, transport, or expose for sale or lease, or to offer to sell, rent, lease, let on shares, lend or give away, or to permit the operation of, or for any person to permit to be placed, maintained, used or kept in any room, space or building owned, leased or occupied by him or under his management or control, any slot machine or device as hereinafter defined.

Slot machines prohibited.

Any agreement concerning slot machines prohibited.

SEC. 2. That it shall be unlawful to make or permit to be made with any person any agreement with reference to any slot machine or device, as hereinafter defined, pursuant to which the user thereof, as a result of any element of chance or other outcome unpredictable to him, may become entitled to receive any money, credit, allowance, or thing of value or additional chance or right to use such machines or device, or to receive any check, slug, token or memorandum entitling the holder to receive any money, credit, allowance or thing of value.

Slot machines defined.

SEC. 3. That any machine, apparatus or device is a slot machine or device within the provisions of this act if it is one that is adapted, or may readily be converted into one that is adapted, for use in such a way that, as a result of the insertion of any piece of money or coin or other object, such machine or device is caused to operate or may be operated, and by reason of any element of chance or of other outcome of such operation unpredictable by him the user may receive or become entitled to receive any piece of money, credit, allowance or thing of value, or any check, slug, token or memorandum, whether of value or otherwise, which may be exchanged for any money, credit, allowance or thing of value, or which may be given in trade, or the user may secure additional chances or rights to use such machine, apparatus or device; irrespective of whether it may, apart from any element of chance or unpredictable outcome of such operation, also sell, deliver or present some merchandise, indication or weight, entertainment or other thing of value.

No tax to be levied on machines prohibited.

SEC. 4. That neither the State, nor any county or municipality in the State shall levy or collect any license or other tax on machines or devices, the ownership or operation of which is herein prohibited.

Declared nuisance.

SEC. 5. That an article or apparatus maintained or kept in violation of this act is a public nuisance.

Violation made misdemeanor.

SEC. 6. That any person who violates any provision of this act is guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court.

Conflicting laws repealed.

SEC. 7. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 8. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1935.

S.B. 128

CHAPTER 38

AN ACT TO PROVIDE FOR AN EMERGENCY APPROPRIATION FOR PUBLIC ROADS AND BRIDGES.

The General Assembly of North Carolina do enact:

SECTION 1. That in order to enable the State Highway and Public Works Commission to begin immediately the repair and improvement of roads and bridges now on the State and county road systems of the State, there is hereby appropriated to be paid out of the State Highway Fund the sum of three million dollars (\$3,000,000), which shall be in addition to and supplementary of the regular appropriation for that purpose, and shall be used exclusively by the State Highway and Public Works Commission for the purpose of the repair and improvement of those roads and bridges, whether on the marked State Highway System or the county system, which, in the opinion of the Commission, are in most urgent need of repair and improvement.

Emergency appropriation for roads and bridges.

Additional to regular appropriation.

SEC. 2. This appropriation shall be made immediately available for expenditure on the orders of the State Highway and Public Works Commission and shall remain available until exhausted, whether the entire amount be expended before the close of the present fiscal year or not.

Immediately available.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1935.

H.B. 360

CHAPTER 39

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED SIXTY-SIX OF THE CONSOLIDATED STATUTES RELATIVE TO THE FORFEITURE OF RIGHT OF POSSESSION OF LAND BY TENANT OR CROPPER, BY MAKING SAME APPLICABLE TO GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred sixty-six of the Consolidated Statutes be, and the same is hereby amended by inserting the word "Guilford" between the word "Greene" and the word "Halifax" appearing in said section.

C.S. 2366, amended, as to forfeiture of land by tenant in Guilford County.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1935.

S.B. 44

CHAPTER 40

AN ACT TO AMEND SECTION SIX THOUSAND ONE HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE POWERS OF THE HISTORICAL COMMISSION TO RECEIVE GIFTS FOR SPECIAL PURPOSES.

The General Assembly of North Carolina do enact:

C.S. 6143,
amended, as to
power of His-
torical Commis-
sion to accept
gifts.

Investment.

Conflicting laws
repealed.

SECTION 1. That section six thousand one hundred and forty-three of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following: "The Historical Commission shall have power to accept gifts, bequests, and endowments for purposes which fall within the general legal powers and duties of the Commission. The funds, if given as an endowment, shall be invested in such securities as those in which the State Sinking Fund may be invested. All such gifts and bequests and all of the proceeds of such invested endowments shall be used by the Commission for carrying out the purposes for which the gift, bequest, or endowment was made."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of February, A. D. 1935.

S.B. 28

CHAPTER 41

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED AND THIRTY-FOUR OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY FOR MONTGOMERY COUNTY.

The General Assembly of North Carolina do enact:

C.S. 2334,
amended.

Selection of
Montgomery
County
grand jury.

Conflicting laws
repealed.

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended in so far as the same applies to Montgomery County by adding at the end thereof the following paragraph:

"A grand jury for Montgomery County shall be selected at each July term of the Superior Court in the usual manner, which said grand jury shall serve for a period of one year from the time of their selection."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of February, A. D. 1935.

S.B. 102

CHAPTER 42

AN ACT TO APPROPRIATE FIVE HUNDRED DOLLARS
AS AN EMERGENCY FUND FOR MEDICAL EXAMINA-
TION AND TRANSPORTATION OF INDIGENT SICK
VETERANS TO HOSPITALS.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby appropriated annually five hundred (\$500.00) dollars for providing emergency medical examination and transportation to government hospitals, or government diagnostic clinics, or centers, for indigent sick veterans. This fund shall be known as the "Veterans' Emergency Fund" and shall be added to the annual appropriation for the Veterans' Division of the Department of Labor and be disbursed on vouchers issued by the Commissioner of Labor.

Emergency
appropriation for
sick veterans.

Disbursement.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force from and after ratification.

Ratified this the 25th day of February, A. D. 1935.

H.B. 206

CHAPTER 43

AN ACT TO AMEND ARTICLE THIRTEEN OF CHAPTER
ONE OF THE CONSOLIDATED STATUTES RELATING
TO SALES OF REAL ESTATE TO MAKE ASSETS SO
AS TO FIX THE VENUE OF SUCH PROCEEDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That article thirteen of chapter one of the Consolidated Statutes be and the same is hereby amended by inserting at the end of section seventy-four the following:

C.S. 74,
amended.

"Proceedings for the sale of the real estate of a decedent brought by his personal representative to create assets with which to pay debts must be instituted in the county where the land or some part thereof lies. If the land to be sold consists of one or more contiguous tracts lying in more than one county or consists of two or more separate tracts lying in different counties, proceedings may be instituted in any county in which a part of the land is situate, and the court of such county wherein the proceedings for sale are first brought shall have jurisdiction to proceed to a final disposition of said proceedings as if all of said land were situate in the county where the proceedings were instituted.

Venue fixed for
sales of real estate
for assets.

Where land lies in
more than one
county.

Advertisement in such cases.

Place of sale.

Registration of certified copies of proceedings.

Conflicting laws repealed.

"Where the land to be sold consists of one or more contiguous tracts lying in more than one county, said land shall be advertised in all counties in which any part of said land lies, but the sale shall be conducted at the courthouse door of the county in which the proceeding was instituted. Where the land consists of two or more distinct tracts lying in different counties, each tract shall be advertised in and sold at the courthouse door of the county in which it lies.

"Certified copies of the proceedings under the seal of the court of the county in which the proceedings were instituted, together with certified copies of the letters testamentary or letters of administration of the personal representative, shall be filed in the office of the Clerk of Superior Court of each county wherein any part of the land lies and shall be recorded in the Record of Orders and Decrees in Special Proceedings in said office."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of February, A. D. 1935.

H.B. 215

CHAPTER 44

AN ACT TO AMEND SECTION ONE THOUSAND ONE HUNDRED AND EIGHTY-ONE, CONSOLIDATED STATUTES, RELATING TO DOMESTICATION OF FOREIGN CORPORATIONS.

The General Assembly of North Carolina do enact:

C. S. 1181, amended, as to filing fees for domesticating foreign corporations.

SECTION 1. That section one thousand one hundred and eighty-one of the Consolidated Statutes of North Carolina be amended by striking out the word "twenty" in line nine and inserting in lieu thereof the word "forty," and by striking out the words "twenty-five" in line eleven and inserting in lieu thereof the word "forty," and by striking out the words "two hundred and fifty" in line twelve and inserting in lieu thereof the words "five hundred."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of February, A. D. 1935.

S.B. 77

CHAPTER 45

AN ACT TO AMEND SECTION SEVEN HUNDRED SIXTY-SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, BY REQUIRING COMMISSIONERS APPOINTED BY THE COURTS TO GIVE BOND IN CERTAIN CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven hundred and sixty-six of the Consolidated Statutes of North Carolina be amended as follows, by striking out after the semi-colon after the word "interested" in line thirteen, and before the word "the" after the period after the word "court" in line fifteen the following words: "but the Court in its discretion may dispense with such bond in cases in which, under the law, it shall not be contemplated that the money will be ultimately re-invested under the direction of the court."

C. S. 760,
amended, as to
bonds of com-
missioners named
to make land sales.

SEC. 2. That section seven hundred and sixty-six of the Consolidated Statutes be further amended by adding after the word "interested" in line thirteen thereof the following: "but the court in its discretion may waive the requirement of such bond in those cases where the court requires the funds or proceeds from such sale to be paid by the purchaser or purchasers direct to the court."

Again amended
as to such bonds.

SEC. 3. That within sixty days after the ratification of this act the Secretary of State shall send a certified copy of this act to each and every Clerk of the Superior Court of the several counties of North Carolina, and to each Judge of the Superior Court of North Carolina; this act shall not apply to Duplin County.

Distribution of
Act by Secretary
of State.

SEC. 4. This act shall be in full force and effect after July first, one thousand nine hundred and thirty-five.

Not applicable to
Duplin County.

Effective date.

Ratified this the 26th day of February, A. D. 1935.

H.B. 40

CHAPTER 46

AN ACT TO AMEND CHAPTER NINETY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, BEING A PART OF SECTION TWO RELATING TO WIDOWS OF EX-CONFEDERATE SOLDIERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter ninety-six, Public Laws of one thousand nine hundred twenty-seven, be and the same is hereby amended by adding after the words "three hundred dollars (\$300.00)" in line three on page three hundred

Ch. 96, Public
Laws 1927,
amended, as to pen-
sions of widows
of Confederate
Veterans.

twenty-three the following: "And/or to the widows of ex-Confederate soldiers who were married to said soldiers before or during the War Between the States, three hundred dollars."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A. D. 1935.

H.B. 195

CHAPTER 47

AN ACT TO AMEND THE CONSOLIDATED STATUTES TWO THOUSAND FIVE HUNDRED NINETY-FOUR, RELATIVE TO THE CANCELLATION OF MORTGAGES AND DEEDS OF TRUST.

The General Assembly of North Carolina do enact:

C. S. 2594,
amended.

SECTION 1. That section two thousand five hundred ninety-four of the Consolidated Statutes of North Carolina be amended by adding a paragraph to section three thereof, said paragraph to read as follows:

Cancellation of
mortgages and
deeds of trust
made to bearer.

"Upon the presentation of any deed of trust given to secure the bearer or holder of any negotiable instruments transferable by delivery, together with all the evidences of indebtedness secured thereby, marked paid and satisfied in full and signed by the bearer or holder thereof, to the Register of Deeds or his deputy of the county in which same is recorded, the said Register or his deputy shall cancel such deed of trust by entry of satisfaction upon the record and such entry of satisfaction shall be valid and binding upon all persons." *Provided* that prior to such presentation and cancellation, any person rightfully entitled to any such deed of trust, or evidences of indebtedness, which have been lost or stolen, may notify the Register of Deeds, or his deputy, in writing of such loss or theft, and said Register, or his deputy, shall make a marginal entry in writing thereof, together with the date such notice is given, upon the record of the deed of trust concerned, and thereafter same shall not be cancelled as above provided until the ownership of said instruments shall have been lawfully determined. *Provided* that nothing herein shall be construed so as to impair the negotiability of any instrument otherwise properly negotiable, nor to impair the rights of any innocent purchaser for value thereof.

In cases of
lost bonds.

Vested rights
unimpaired.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1935.

H.B. 269

CHAPTER 48

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO TERMS OF SUPERIOR COURT FOR MECKLENBURG COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended by inserting at the end of the paragraph under the heading of Mecklenburg, and immediately before the words, "fifteenth district," the following: In addition to the courts above set out for Mecklenburg County the following terms of Superior Court for the trial of civil cases in Mecklenburg County shall be held, as follows: April first, April fifteenth, April twenty-ninth, May thirteenth, May twenty-seventh, June tenth, June twenty-fourth, September second, September sixteenth, September thirtieth, October fourteenth, October twenty-eighth, November eleventh, November twenty-fifth, and December ninth, one thousand nine hundred and thirty-five; and January sixth, January twentieth, February third, February seventeenth, March second, March sixteenth, March thirtieth, April thirteenth, April twenty-seventh, May eleventh, May twenty-fifth, June eighth, June twenty-second, August thirty-first, September fourteenth, September twenty-eighth, October twelfth, October twenty-sixth, November ninth, November twenty-third, and December seventh, one thousand nine hundred and thirty-six; and January eleventh, January twenty-fifth, February eighth, February twenty-second, March eighth, and March twenty-second, one thousand nine hundred and thirty-seven, which said terms of court may be held contemporaneously with other courts in said county.

C. S. 1443,
amended.

Terms of Civil
Courts in
Mecklenburg
County.

SEC. 2. Said terms shall be for two weeks each, shall be for the trial of civil cases only, and shall be held by regular and/or special or emergency judges who shall be assigned by the Governor.

Length of terms
and presiding
judges.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall take effect and be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1935.

H.B. 358

CHAPTER 49

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR
HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED
STATUTES OF NORTH CAROLINA RELATING TO
PUBLIC DRUNKENNESS IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 4458,
amended, as to
public drunkenness
in Cherokee and
Clay Counties.

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes of North Carolina, sub-section one, be amended by adding in line two of said sub-section after the word "Catawba" and before the word "Cleveland" the words "Cherokee, Clay."

Again amended.

SEC. 2. That sub-section four of said section four thousand four hundred and fifty-eight be, and the same is hereby amended by striking out the word "Cherokee" in said sub-section four.

Again amended.

SEC. 3. That sub-section five of said section four thousand four hundred and fifty-eight be, and the same is hereby repealed.

Sentencing to
roads of defendants
for public drunk-
enness.

SEC. 4. From and after the ratification of this act it shall be lawful for any justice of the peace in Cherokee and Clay Counties, or any mayor of any incorporated city or town in said counties, in imposing the prison sentence provided for in this act as amended, to sentence the defendant to thirty days in prison to be assigned to work on the highways of the State of North Carolina under the supervision of the State Highway and Public Works Commission, and in any case where any such defendant is so sentenced for as much as thirty days it shall be lawful for, and the duty of, the State Highway and Public Works Commission to receive and work such prisoner, as is now provided by law in case of sentences by Judges of the Superior Court.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with this act be, and the same are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after the date of its ratification.

Ratified this the 28th day of February, A. D. 1935.

H.B. 374

CHAPTER 50

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED EIGHTY-ONE OF THE CONSOLIDATED STATUTES, RELATING TO THE REIMBURSEMENT TO OWNERS FOR LIVESTOCK KILLED BY STRAY AND UNKNOWN DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes of North Carolina, be and the same is hereby amended by adding at the end of said section the following:

C. S. 1681,
amended.

“Provided, as a condition precedent to the payment to any claimant for damages done to livestock, fowls, game, etc., by stray and unknown dogs that it shall be the duty of the claimant to make diligent effort to determine the owner of said dogs and shall file with the Board of County Commissioners an affidavit to this effect and an affidavit as to the number and value of such livestock, fowls, game etc., and it shall not be encumbent upon the Board of County Commissioners of Alamance County to appoint a committee of freeholders to determine the value thereof but the Board of Commissioners shall be the sole judge of the amount to be paid any claimant for damages sustained by stray and unknown dogs, provided, however, that in no event shall the amount paid for any livestock, chickens, fowls or game, exceed one-half of the market value of such livestock, fowls, game, etc.

Compensation for
damage done to
domestic animals
by stray dogs in
Alamance County.

Limitation on
amount.

SEC. 2. This proviso shall apply to Alamance County only.

As to Alamance
County only.

SEC. 3. That all laws and clauses of laws in conflict to these provisos are hereby repealed.

Conflicting laws
repealed.

Ratified this the 28th day of February, A. D. 1935.

H.B. 446

CHAPTER 51

AN ACT TO MAKE THE PROVISIONS OF SECTION ONE THOUSAND EIGHT HUNDRED AND SIXTY-FOUR OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO DEPREDATIONS OF DOMESTIC FOWLS, APPLICABLE TO CLAY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That all of the provisions of section one thousand eight hundred and sixty-four of volume three of the Consolidated Statutes, relating to depredations of domestic fowls, be and they are hereby made applicable to the county of Clay.

C. S. 1864,
amended, as to
depredations of
domestic fowls in
Clay County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of February, A. D. 1935.

S.B. 3

CHAPTER 52

AN ACT TO PROVIDE FOR THE LICENSING OF MOTOR VEHICLE OPERATORS AND CHAUFFEURS UPON THE PUBLIC HIGHWAYS AND TO MAKE UNIFORM THE LAW RELATING THERETO, THE ENFORCEMENT THEREOF, AND TO PROVIDE FOR ITS OPERATION.

The General Assembly of North Carolina do enact:

Definitions in
Driver's License
Law.

SECTION 1. *Definitions.* Terms used in this act shall be construed as follows, unless another meaning is clearly apparent from the language or context or unless such construction is inconsistent with the manifest intention of the Legislature.

Highway.

"Highway" shall include any trunk line highway, state aid road or other public highway, road, street, avenue, alley, driveway, parkway, or place, under the control of the state or any political subdivision thereof, dedicated, appropriated or opened to public travel or other use.

Motor vehicle.

"Motor Vehicle" shall mean any rubber-tired vehicle propelled or drawn by any power other than muscular, except aircraft, road rollers, street sprinklers, ambulances owned by municipalities, baggage trucks, and tractors used about railroad stations and yards, agricultural tractors, industrial tractors used in and around warehouses and yards, and such vehicles as run only upon rails or tracks.

Non-resident.

"Non-resident" shall mean any person whose legal residence is in some state other than North Carolina or in a foreign country.

Operator.

"Operator" shall mean any person other than a "chauffeur" who shall operate a motor vehicle or who shall be in the driver's seat of a motor vehicle when the engine is running or who shall steer or direct the course of a motor vehicle which is being towed or pushed by another motor vehicle.

Chauffeur.

"Chauffeur" shall mean every person who is employed for the principal purpose of operating a passenger motor vehicle, except school busses, and every person who drives any motor vehicle while in use as a public or common carrier for persons or property, and this shall apply to city delivery motor vehicles.

“Person” shall include any individual, corporation, association, Person.
co-partnership, company, firm or other aggregation of indi-
viduals.

“Vehicle” shall include any device suitable for use on the Vehicle.
highways for the conveyance, drawing or other transportation
of persons or property, except those propelled or drawn by
muscular power or those used exclusively upon tracks.

“Department” shall mean the same agency that may by law Department.
have control of the State Highway Patrol of this State acting
directly or through its duly authorized officers and agents.

SEC. 2. *Operators and Chauffeurs Must Be Licensed.*

License
necessary.

(a) No person except those expressly exempted under section
three of this act shall operate a motor vehicle upon any high-
way in this State unless such person upon application has been
licensed as an operator or chauffeur by the department under
the provisions of this act. *Provided*, that any person over six-
teen (16) years of age who has not been refused such license or
who has not had such license suspended or revoked may, for
a period not exceeding thirty days, operate a motor vehicle,
during daylight hours, while under the instruction of and
accompanied by a licensed operator or chauffeur, who shall have
full control of and responsibility for the motor vehicle as pro-
vided by law.

Provision for
temporary
operation.

(b) Every application for an operator's or chauffeur's license
shall be made upon the approved form furnished by the depart-
ment and shall be verified by the applicant before a person
authorized to administer oaths. All members of the State High-
way Patrol are hereby authorized and directed to administer
oaths in the administration of this act, and no fee shall be
charged by them for such service.

Method of
applying for
license.

(c) Before granting an operator's or chauffeur's license to
any applicant who has not had previous experience in the oper-
ation of a motor vehicle, the department shall require such
applicant to demonstrate personally in such manner and to such
person or persons as the department may direct, that such
applicant is a proper person to operate a motor vehicle, has
sufficient knowledge of the mechanism of motor vehicles to in-
sure their safe operation by him, and a satisfactory knowledge
of the laws concerning motor vehicles and the rules of the
road pertaining to same. *Provided* that when such applicant
shall have held a license from a state where a similar examina-
tion is required, the department may waive part or all of such
examination, in its discretion. *Provided, further*, that until
November first, one thousand nine hundred and thirty-five, one
year's driving experience and freedom from conviction of traffic

Examination of
applicants with-
out experience.

Qualifications
necessary.

Comity with
other states.

Prima facie
qualification till
Nov. 1, 1935.

violations during such year shall be considered prima facie qualification for license as operator.

Issuance of
license.

(d) When the department is satisfied as to the ability and competency of any applicant, it shall issue to him a license, either unlimited or containing such limitations as the department shall deem advisable. If any applicant shall suffer from physical defect or from any disease which might affect the operation by him of a motor vehicle, the department may require a certificate of such applicant's condition signed by medical authority designated by the department, which certificate shall in all cases be treated as confidential. A license containing such limitations as the department shall deem advisable may be issued in any case, but nothing in this section shall be construed to prevent the department from refusing a license, either limited or unlimited, to any person deemed to be incapable of operating a motor vehicle with safety to himself and to the public. *Provided* nothing herein shall prohibit deaf persons from operating a motor vehicle who in every other way meet the requirements.

Deaf persons
eligible.

Contents of
license.

(e) Every operator's or chauffeur's license issued by the department shall bear thereon the distinguishing number assigned to the licensee and shall contain the name, age, residence address and a brief description of the licensee, who, for the purpose of identification and as a condition precedent to the validity of the license, immediately upon receipt thereof, shall endorse his or her regular signature in ink upon the same in the space provided for that purpose. Such license shall be carried by the licensee at all times while engaged in the operation of a motor vehicle. However no person charged with failing to so carry such license shall be convicted, if he produces in court an operator's or chauffeur's license theretofore issued to him and valid at the time of his arrest.

Endorsement by
licensee.

Requirement as to
carrying license.

License for
operator of
common carrier.

(f) Every chauffeur before operating a motor vehicle as a public or common carrier of persons or property shall apply for and receive from the department a chauffeur's badge and at all times, while so operating a motor vehicle, shall display the same upon his person where it will be plainly visible. Such badges shall be furnished by the department, each bearing thereon the distinguishing number assigned to the licensee.

Displaying badge.

Operation without
license made
misdemeanor.

(g) Any person operating a motor vehicle in violation of this section shall be guilty of a misdemeanor and upon conviction shall be punished as provided in this act.

Persons exempt
from license.

SEC. 3. *Persons Exempt from License.* The following are exempt from license hereunder:

Service operators.

(a) Any person while operating a motor vehicle the property of, and in the service of the Army, Navy or Marine Corps of the United States. That this shall not be construed to exempt

any chauffeurs or operators of the United States Civilian Conservation Corps motor vehicles;

(b) Any person while driving or operating any road machine, farm tractor, or implement of husbandry temporarily operated or moved on a highway;

Industrial or farm machines.

(c) A non-resident who is at least sixteen (16) years of age and who has in his immediate possession a valid operator's license issued to him in his home state or country, may operate a motor vehicle in this state only as an operator;

Non-residents as operators.

(d) A non-resident who is at least eighteen (18) years of age and who has in his immediate possession a valid chauffeur's license issued to him in his home state or country may operate a motor vehicle in this state either as an operator or chauffeur except any such person must be licensed as a chauffeur hereunder before accepting employment as a chauffeur from a resident of this state;

Non-residents as chauffeurs.

(e) Any non-resident who is at least eighteen (18) years of age, whose home state or country does not require the licensing of operators may operate a motor vehicle as an operator only, for a period of not more than ninety (90) days in any calendar year if the motor vehicle so operated is duly registered in the home state or country of such non-resident;

Non-residents of states where no license required, as operators.

(f) Any non-resident who is at least eighteen (18) years of age, whose home state or country does not require the licensing of chauffeurs may operate a motor vehicle as a chauffeur for a period of not more than ten days in any calendar year if the motor vehicle so operated is duly registered in the home state or country of such non-resident.

Same, as chauffeurs.

SEC. 4. *What Persons Shall Not Be Licensed.*

Persons disqualified.

(a) An operator's license shall not be issued to any person under the age of sixteen (16) years, and no chauffeur's license shall be issued to any person under the age of eighteen (18) years.

Age limits.

(b) The department shall not issue an operator's or chauffeur's license to any person whose license, either as operator or chauffeur, has been suspended, during the period for which license was suspended; nor to any person whose license, either as operator or chauffeur, has been revoked under the provisions of this act, until the expiration of one year after such license was revoked.

Suspended or revoked licenses.

(c) The department shall not issue an operator's or chauffeur's license to any person whom it has determined is an habitual drunkard or is addicted to the use of narcotic drugs.

Drug and liquor addicts.

(d) No operator's or chauffeur's license shall be issued to any applicant who has been previously adjudged insane or an idiot, imbecile, grand mal epileptic, or feeble-minded, and who

Insane persons.

Exceptions. has not at the time of such application been restored to competency by judicial decree or released from a hospital for the insane or feeble-minded upon a certificate of the superintendent that such person is competent, nor then unless the department is satisfied that such person is competent to operate a motor vehicle with safety to persons and property.

Certain diseased persons. (e) The department shall not issue an operator's or chauffeur's license to any person when in the opinion of the department such person is afflicted with or suffering from such physical or mental disability or disease as will serve to prevent such person from exercising reasonable and ordinary control over a motor vehicle while operating the same upon the highways, nor shall a license be issued to any person who is unable to understand highway warnings or direction signs.

Age-limits for common carriers. SEC. 5. *Age Limits For Drivers of Public Passenger-Carrying Vehicles.*

It shall be unlawful for any person, whether licensed under this act or not, who is under the age of twenty-one years to drive a motor vehicle while in use as a public passenger-carrying vehicle.

Requirements for licensing minors. SEC. 6. *Application of Minors.* The department shall not grant the application of any minor between the ages of sixteen (16) and eighteen (18) years for an operator's license unless such application is signed by the father of the applicant, if the father is living and has custody of the applicant, otherwise by the mother or guardian having the custody of such minor, or in the event a minor under the age of eighteen years has no mother, father, or guardian, then the operator's license shall not be granted to the minor unless his application therefor is signed by his employer.

SEC. 7. *Instruction.*

Instruction by licensed persons. Any licensed operator or chauffeur may instruct a person who is sixteen or more years of age, during daylight hours, in the operation of a motor vehicle. Any person so instructing another shall be seated as to be within reach of the controls of the motor vehicle and shall be responsible for the operation thereof.

SEC. 8. *Expiration of License.*

Expiration of license. Operators. (a) Every operator's license issued hereunder shall be valid until suspended or revoked as provided in this act except that the department shall hereafter, but not more often than once every three years and after public notice, cancel all outstanding operators' licenses and issue in lieu thereof new operators' licenses to persons applying therefor and entitled thereto under the provision of this act. Such licenses shall be issued

without fee and without examination except in those instances when the department has reason to believe that the applicant may not be qualified to hold an operator's license under this act.

(b) Every chauffeur's license shall expire June thirtieth each year and shall be renewed annually upon application and payment of fees required by law, *provided* that the department may in its discretion waive the examination of any such applicant previously licensed as a chauffeur under this act. Chauffeurs.

SEC. 9. *Duplicate Certificates and Chauffeurs' Badges.* Replacing licenses and badges.

In the event that an operator's or chauffeur's license or badge issued under the provisions of this act is lost or destroyed, the person to whom the same was issued may, upon payment of a fee of fifty cents (\$.50), obtain a duplicate, or substitute thereof, upon furnishing proof satisfactory to the department that such license or badge has been lost or destroyed. Fees.

SEC. 10. *Authority of Department to Cancel License.* Cancellation of licenses.

(a) The department shall have authority to cancel any operator's or chauffeur's license upon determining that the licensee was not entitled to the issuance thereof hereunder, or that said licensee failed to give the required or correct information in his application, or committed fraud in making such application. For fraud, etc.

(b) Upon such cancellation, the licensee must surrender the license so cancelled, together with chauffeur's badge, if any, to the department. Surrender of cancelled licenses.

SEC. 11. *Authority of Department to Suspend License.* Suspension of licenses.

(a) The department shall have authority to suspend the license of any operator or chauffeur without preliminary hearing upon a showing by its records or other satisfactory evidence that the licensee: Upon showing disqualifications.

1. Has committed an offense for which mandatory revocation of license is required upon conviction; Offenses committed.

2. Has been involved as a driver in any accident resulting in the death or personal injury of another or serious property damage, which accident is obviously the result of the negligence of such driver; Causing accidents.

3. Is an habitually reckless or negligent driver of a motor vehicle; Recklessness.

4. Is incompetent to drive a motor vehicle; Incompetence.

5. Is an habitual violator of the traffic laws; Constant traffic law violations.

6. Has permitted an unlawful or fraudulent use of such license; Wrongful use of license.

Offenses in another state.	7. Has committed an offense in another state, which if committed in this state would be grounds for suspension or revocation; or
Dry law violations.	8. Has been convicted of illegal transportation of intoxicating liquors.
Notice of suspension.	(b) Upon suspending the license of any person as hereinbefore in this section authorized, the department shall immediately notify the licensee in writing and upon his request shall afford him an opportunity for a hearing as early as practical within not to exceed twenty (20) days after receipt of such request in the county wherein the licensee resides unless the department and the licensee agree that such hearing may be held in some other county.
Hearing.	Upon such hearing the duly authorized agents of the department may administer oaths and may issue subpoenas for the attendance of witnesses and the production of relevant books and papers and may require a re-examination of the licensee. Upon such hearing the department shall either rescind its order of suspension, or good cause appearing therefor, may extend the suspension of such license or revoke such license.
Procedure.	

SEC. 12. Mandatory Revocation of License by Department.

(a) The department shall forthwith revoke the license of any operator or chauffeur upon receiving a record of such operator's or chauffeur's conviction for any of the following offenses when such conviction has become final:

1. Manslaughter (or negligent homicide) resulting from the operation of a motor vehicle.
 2. Driving a motor vehicle while under the influence of intoxicating liquor or a narcotic drug.
 3. Any felony in the commission of which a motor vehicle is used.
 4. Failure to stop and render aid as required under the laws of this State in the event of a motor vehicle accident.
 5. Perjury or the making of a false affidavit or statement under oath to the department under this act or under any other law relating to the ownership of motor vehicles.
 6. Conviction, or forfeiture of bail not vacated, upon two charges of reckless driving committed within a period of twelve months.
 7. Conviction, or forfeiture of bail not vacated, upon one charge of reckless driving while engaged in the illegal transportation of intoxicants for the purpose of sale.
- (b) The department, upon receiving a record of the conviction of any person upon a charge of operating a motor vehicle while the license of such person is suspended or

revoked, shall immediately extend the period of such first suspension or revocation for an additional like period.

SEC. 13. *Period of Suspension or Revocation.*

Period of
suspension or
revocation.

The department shall not suspend a license for a period of more than one year and upon revoking a license shall not in any event grant application for a new license until the expiration of one year.

SEC. 14. *Surrender and Return of License and Badge.*

Surrender of
license and badge.

The department upon suspending or revoking a license shall require that such license and the badge of any chauffeur whose license is suspended or revoked shall be surrendered to and be retained by the department except that at the end of a period of suspension such license and any chauffeur's badge so surrendered shall be returned to the licensee.

SEC. 15. *No Operation Under Foreign License During Suspension or Revocation in This State.*

No operation under
foreign license
during suspension
period.

Any resident or non-resident whose operator's or chauffeur's license or right or privilege to operate a motor vehicle in this State has been suspended or revoked as provided in this act shall not operate a motor vehicle in this State under a license, permit or registration issued by another jurisdiction or otherwise during such suspension, or after such revocation until a new license is obtained when and as permitted under this act.

SEC. 16. *Suspending Privileges of Non-Residents and Reporting Convictions.*

(a) The privilege of driving a motor vehicle on the highways of this State given to a non-resident hereunder shall be subject to suspension or revocation by the department in like manner and for like cause as an operator's or chauffeur's license issued hereunder may be suspended or revoked.

Non-residents
subject to
suspension and
revocation.

(b) The department is further authorized, upon receiving a record of the conviction in this State of a non-resident driver of a motor vehicle of any offense under the motor vehicle laws of this State, to forward a certified copy of such record to the motor vehicle administrator in the state wherein the person so convicted is a resident.

Non-residents to be
reported to their
own states for
convictions here.

SEC. 17. *Suspending Resident's License Upon Conviction in Another State.*

Suspension or revo-
cation of residents'
licenses for
convictions in other
states.

The department is authorized to suspend or revoke the license of any resident of this State upon receiving notice of the conviction of such person in another state of any offense therein which, if committed in this State, would be

grounds for the suspension or revocation of the license of an operator or chauffeur.

Entry of conviction on licenses.

SEC. 18. *When Court to Forward License to Department and Report Convictions.*

(a) Whenever any person is convicted of any violation of the motor vehicle laws of this State, a notation of such conviction shall be entered by the court upon the license of the person so convicted. Whenever any person is convicted of any offense for which this act makes mandatory the revocation of the operator's or chauffeur's license of such person by the department, the court in which such conviction is had shall require the surrender to it of all operator's and chauffeur's licenses then held by the person so convicted and the court shall thereupon forward the same, together with a record of such conviction, to the department.

Requiring surrender of license in court of conviction.

Records of conviction to be forwarded to department.

(b) Every court having jurisdiction over offenses committed under this act, or any other act of this State regulating the operation of motor vehicles on highways, shall forward to the department a record of the conviction of any person in said court for a violation of any said laws, and may recommend the suspension of the operator's or chauffeur's license of the person so convicted.

Suspension recommendations.

"Conviction" defined.

(c) For the purpose of this act the term "conviction" shall mean a final conviction. Also, for the purposes of this act a forfeiture of bail or collateral deposited to secure a defendant's appearance in court, which forfeiture has not been vacated, shall be equivalent to a conviction.

Recommendation pending appeal.

(d) Pending an appeal, the court from which the appeal is taken shall make such recommendation to the department relative to suspension of license until the appeal shall have been finally determined, as to it may seem just and proper under the circumstances.

Suspension and revocation restricted.

(e) That after the effective date of this act, no operator's or chauffeur's license shall be suspended or revoked except in accordance with the provisions of this act.

Right of appeal.

SEC. 19. *Right of Appeal to Court.*

Any person denied a license or whose license has been cancelled, suspended or revoked by the department, except where such cancellation is mandatory under the provisions of this act, shall have a right to file a petition within thirty (30) days thereafter for a hearing in the matter in the Superior Court of the county wherein such person shall reside, or to the resident judge of the district or judge holding the court of that district, or special or emergency judge holding a court in such district in which the violation was committed, and such court or judge is

Petition for hearing.

hereby vested with jurisdiction and it shall be its or his duty to set the matter for hearing upon thirty (30) days written notice to the department, and thereupon to take testimony and examine into the facts of the case, and to determine whether the petitioner is entitled to a license or is subject to suspension, cancellation or revocation of license under the provisions of this act.

Jurisdiction.

Fact finding.

SEC. 20. *Records.*

(a) The department shall keep a record of proceedings and orders pertaining to all licenses granted, refused, suspended or revoked by the department. It shall furnish without charge, for official use only, certified copies of certificates and licenses and documents relating thereto, to officials of the State, counties and municipalities or to any court in this State. A charge not to exceed one dollar (\$1.00) shall be made by the department for copies furnished for other than official use.

Records to be kept by department.

Copies for official and unofficial use.

SEC. 21. *Availability of Records.*

All records of the department pertaining to application and to operator's and chauffeur's license, except the confidential medical report referred to in section two (2), of the current or previous five years shall be open to public inspection at any reasonable time during office hours.

Records open to public.

Exception.

SEC. 22. *Unlawful to Drive While License Suspended or Revoked.*

Any person whose operator's or chauffeur's license has been suspended or revoked, as provided in this act, and who shall drive any motor vehicle upon the highways of this State while such license is suspended or revoked, may be guilty of a misdemeanor and upon conviction shall be punished by imprisonment for not more than six months, and there may be imposed in addition thereto a fine of not more than five hundred dollars (\$500.00).

Penalty for driving during suspension or revocation.

SEC. 23. *Surrender of License.*

Any person operating or in charge of a motor vehicle, when requested by an officer in uniform, or, in the event of accident in which the vehicle which he is operating or in charge of shall be involved, when requested by any other person, who shall refuse to write his name for the purpose of identification or to give his name and address and the name and address of the owner of such vehicle, or who shall give a false name or address, or who shall refuse, on demand of such officer or such other person, to produce his license and exhibit same to such officer or such other person for the purpose of examination, or who shall refuse

Failure to surrender license or fraudulent statements made misdemeanor.

to surrender his license on demand of the department, or fail to produce same when requested by a court of this State, shall be guilty of a misdemeanor and upon conviction shall be punished as provided in this act.

License violations punishable.

SEC. 24. *Violations of License Provisions.*

It shall be unlawful for any person to commit any of the following acts:

Unlawful display of license.

(a) To display or cause to be displayed or to have in possession of any operator's or chauffeur's license, knowing the same to be fictitious or to have been cancelled, revoked, suspended or altered.

Illegal use.

(b) To counterfeit, sell, lend to, or knowingly permit the use of, by one not entitled thereto, any operator's or chauffeur's license.

Use of another's license.

(c) To display or to represent as one's own a license not issued to the person so displaying same.

Failure to surrender upon proper demand.

(d) To fail or refuse to surrender to the department upon demand any license or the badge of any chauffeur whose license has been suspended, cancelled or revoked as provided by law.

Use of fictitious name or address.

(e) To use a false or fictitious name or give a false or fictitious address in any application for an operator's or chauffeur's license, or any renewal or duplicate thereof, or knowingly to make a false statement or knowingly conceal a material fact or otherwise commit a fraud in any such application. Any license procured as aforesaid shall be void from the issuance thereof, and any monies paid therefor shall be forfeited to the State.

SEC. 25. *Making False Affidavits Perjury.*

False affidavits made perjury.

Any person who shall make any false affidavit, or shall knowingly swear or affirm falsely, to any matter or thing required by the terms of this act to be sworn to or affirmed shall be guilty of perjury and upon conviction shall be punished by fine or imprisonment as other persons committing perjury are punishable under the laws of this State.

Permitting unlicensed driver to operate unlawful.

SEC. 26. *Unlawful to Permit Unlicensed Minor to Drive Motor Vehicle.*

It shall be unlawful for any person to cause or knowingly permit any minor over sixteen and under the age of eighteen years to drive a motor vehicle upon a highway as an operator, unless such minor shall have first obtained a license to so drive a motor vehicle under the provisions of this act.

SEC. 27. *Unlawful to Employ Unlicensed Chauffeur.*

No person shall employ any chauffeur to operate a motor vehicle who is not licensed as provided in this act.

Employment of unlicensed chauffeur unlawful.

SEC. 28. *Unlawful to Permit Violations of This Act.*

No person shall authorize or knowingly permit a motor vehicle owned by him or under his control to be driven by any person who has no legal right to do so or in violation of any of the provisions of this act.

Permitting violations unlawful.

SEC. 29. *Penalties For Misdemeanor.*

(a) It shall be a misdemeanor to violate any of the provisions of this act unless such violation is by this act or other law of this State declared to be a felony.

Penalties as for misdemeanors.

(b) Unless another penalty is in this act or by the laws of this State provided, every person convicted of a misdemeanor for the violation of any provision of this act shall be punished by a fine of not more than five hundred (\$500.00) dollars or by imprisonment for not more than six (6) months.

Punishment.

SEC. 30. *Fees.*

(a) The fees charged for the licenses herein provided for shall be as follows:

Fees for licenses.

For an operator's license the sum of one (\$1.00) dollar, which shall continue the license in effect until revoked or cancelled; chauffeur's license two (\$2.00) dollars annually, or until revoked: *Provided*, that no charge shall be made for any private operator's license which shall be applied for prior to November first, one thousand nine hundred and thirty-five.

For operator.

For chauffeur.

No charge for private operator.

(b) All fees collected under the provisions of this act shall be paid by the Commissioner of Revenue to the State Treasurer to be credited by him to the State Highway Fund.

Disposition of fees.

SEC. 31. *Short Title.*

This act may be cited as the Uniform Driver's License Act.

Title of Act.

SEC. 32. *Constitutionality.*

If any part or parts of this act shall be held to be unconstitutional, such unconstitutionality shall not affect the validity of the remaining parts of this act. The Legislature hereby declares that it would have passed the remaining parts of this act if it had known that such part or parts thereof would be declared unconstitutional.

Valid parts of Act upheld.

Conflicting laws repealed.

SEC. 33. All acts or parts of acts inconsistent with the provision of this act are hereby repealed.

Limitations on issuance of licenses.

SEC. 34. There shall be no operator's or chauffeur's license issued within this State other than that provided for in this act, nor shall there be any other examination required.

Effective date of Act.

SEC. 35. *Time of Taking Effect.*

This act shall take effect from and after the first day of November, one thousand nine hundred and thirty-five, but the operators' and chauffeurs' licenses shall be made available ninety (90) days after its ratification.

Ratified this the 28th day of February, A. D. 1935.

S.B. 73

CHAPTER 53

AN ACT TO ESTABLISH A STATE COMMISSION FOR THE IMPROVEMENT OF THE CONDITION OF THE BLIND AND THE PREVENTION OF BLINDNESS IN THE STATE OF NORTH CAROLINA AND TO MAKE AN APPROPRIATION THEREFOR.

The General Assembly of North Carolina do enact:

N. C. State Commission for the Blind created.

SECTION 1. That there shall be established a state commission, to be known as the North Carolina State Commission for the Blind, consisting of three persons, to be appointed by the Governor within thirty days after the passage of this act. The Superintendent of the State School for the Blind and the State Supervisor of Vocational Rehabilitation shall be ex-officio members of this commission.

Appointment by Governor.

Ex-officio members.

Term of office.

SEC. 2. That the full term of office of the members of this commission with the exception of the Superintendent of the State School for the Blind and the State Supervisor of Vocational Rehabilitation shall be five years. The term of office of the said ex-officio members shall be contemporaneous with their tenure of office as Superintendent of the State School for the Blind and State Supervisor of Vocational Rehabilitation, respectively. But of the first commission appointed, one member shall be appointed for a term of five years, one for a term of three years, and one for a term of one year. At the expiration of the term of any member of the commission, his successor shall be appointed for a term of five years.

Register of State's Blind.

SEC. 3. That it shall be the duty of this commission to cause to be maintained a complete register of the blind in the State of North Carolina, which shall describe the condition, cause of blindness, capacity for education and industrial training

of each, with such other facts as may seem to the commission to be of value.

SEC. 4. That the commission shall maintain or cause to be maintained one or more bureaus of information and industrial aid, the object of which shall be to aid the blind in finding employment and to teach them trades and occupations which may be followed in their own homes, and to assist them in whatever manner may seem advisable to the commission in disposing of the products of their home industry.

Information and
aid bureaus.

SEC. 5. That the commission may establish one or more training schools and workshops for employment of suitable blind persons and shall be empowered to equip and maintain the same, to pay to employees suitable wages, and to devise means for the sale and distribution of the products thereof, and may co-operate with shops already established. The commission may also pay for lodging, tuition, support and all necessary expenses for blind persons during their training or instructions in any suitable occupation, whether it be in industrial, commercial, or professional or any other establishments, schools or institutions, or through private instruction wherever in the judgment of the commission such instruction or training can be obtained, when in its judgment the training or instruction in question will contribute to the efficiency or self-support of such blind persons. When special educational opportunities cannot be had within the state, they may be arranged for, at the discretion of the board, outside of the state. The commission may also, whenever it thinks proper, aid individual blind persons or groups of blind persons to become self-supporting by furnishing material or machinery to them, and may also assist them in the sale and distribution of their products; but this shall not be deemed to authorize the making of gifts by the commission.

Training schools
and workshops.

Provision for
expenses of
training.

Training outside
State.

Sale of
products.

SEC. 6. That the commission may ameliorate the condition of the blind by promotion visits among them and teaching them in their homes as the commission may deem advisable.

Promotion visits.

SEC. 7. That it shall be the duty of this commission to continue to make inquiries concerning the cause of blindness, to learn what proportion of these cases are preventable and to inaugurate and co-operate in any such measure for the State of North Carolina as may seem wise. The commission may arrange for the examination of the eyes of the individual blind and partially blind persons and may secure and pay for medical and surgical treatment for such persons whenever in the judgment of a qualified ophthalmologist the eyes of such person may be benefited thereby.

Investigations.

Eye examination
and treatment.

SEC. 8. That the commission may appoint such officers and agents as may be necessary to carry out the provisions of this

Provision for
officers and
agents.

- Annual report. act and their compensation shall be fixed within the limits of the annual appropriation by the Director of Personnel, but no persons employed by the commission shall be a member thereof. The annual report shall present a concise review of the work of the commission for the preceding year, with such suggestions and recommendations for improving the conditions of the blind and preventing blindness as may seem expedient.
- No pay for Commission, but expenses allowed. SEC. 9. That the members of the commission shall receive no compensation for their services; but their traveling and other necessary expenses, incurred in the performance of their official duties, shall be audited by the State Auditor and paid by the Treasurer of the State, out of the moneys that may be appropriated therefor.
- Qualifications of beneficiaries. SEC. 10. That the beneficiaries of the commission shall be persons totally or partially blind, or anyone whose eyesight is so seriously affected that he cannot see to read even with the aid of glasses. No person shall benefit, directly or indirectly, from the provisions of this act who shall have resided in the State of North Carolina less than two years, next preceding the receiving of such benefit.
- Work of State Board of Health unaffected. SEC. 11. Nothing herein shall be construed to in any way abridge the rights and privileges of the State Board of Health in the treatment of the blind, or in accumulating and disseminating information in reference to the blind and in the prevention of blindness.
- Appropriation made for work. SEC. 12. That the sum of twenty-five thousand (\$25,000.00) dollars annually, or so much thereof as may be necessary, shall be and is hereby appropriated out of the moneys within the state treasury not otherwise appropriated for carrying out the objects and purposes of this act, to be paid by the State Treasurer upon the warrant of the State Auditor to the order of such commission.
- Conflicting laws repealed. SEC. 13. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
- SEC. 14. That this act shall be in full force and effect from and after its ratification.
- Ratified this 5th day of March, A. D. 1935.

S.B. 114

CHAPTER 54

AN ACT TO AMEND CHAPTER ONE HUNDRED AND SEVENTY-NINE OF THE PUBLIC LAWS OF NORTH CAROLINA OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, IT BEING "AN ACT TO REGULATE THE PRACTICE OF COSMETIC ART IN THE STATE OF NORTH CAROLINA."

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred and seventy-nine of the Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, being "An act to regulate the practice of Cosmetic Art in the State of North Carolina," be and the same is hereby amended in the following particulars, to-wit:

Ch. 179, Public Laws 1933, amended.

SEC. 2. Strike out all of section thirteen of said act and insert in lieu thereof the following:

"Sec. 13. A Board to be known as the State Board of Cosmetic Art Examiners is hereby established, to consist of three members appointed by the Governor of the State. Each member shall be an experienced cosmetologist, who has followed the practice of all branches of the cosmetic art in the State of North Carolina for at least five years next preceding his or her appointment, and who, during such period of time, and at the time of appointment, shall be free of connection in any manner with any Cosmetic Art School or College or Academy or Training School. The appointment of the Governor shall be for a term of three years. The Governor, at his option, may remove any member for good cause shown and appoint members to fill unexpired terms."

Appointment by Governor of State Board of Cosmetic Art Examiners.

Qualifications.

Term of office.

Removal for cause.

SEC. 3. Strike out all of section fifteen of said act and insert in lieu thereof the following:

"Sec. 15. Each member of the Board of Cosmetic Art Examiners, as herein created, shall receive for his or her services the sum of not more than seven dollars and fifty cents per day for each day actually spent in the performance of his or her duties, and shall be reimbursed for actual necessary expenses incurred in the discharge of their duties.

Pay of members.

Expenses allowed.

"Said Board shall appoint three inspectors, who shall be experienced in all branches of the cosmetic art, at a salary to not exceed one hundred and seventy-five (\$175.00) dollars per month, this sum to cover salary and expenses incurred in the discharge of such duties as they may be called upon to perform. Such inspectors shall have the authority, at all reasonable hours, to examine Cosmetic Art Shops, Beauty Parlors, Hairdressing Establishments, Cosmetic Art Schools, Col-

Inspectors to be named.

Salary.

Duties.

Monthly reports.	leges, Academies or Training Schools, with respect to their compliance with the provisions of this act, and shall be charged with the duty of making monthly reports to the secretary of said Board of Cosmetic Art Examiners. All amounts paid out under this section shall be only from funds derived from fees collected in the administration of this act.
Annual report to Governor.	<p>"No member of the State Board of Cosmetic Art Examiners shall be eligible to act in the capacity of inspector for said Board.</p> <p>"The Board shall report annually to the Governor a full statement of its receipts and expenditures, and also a full statement of its work during the year, together with such recommendations as it may deem expedient."</p>
Regular meetings of Board.	SEC. 4. Strike out all of section seventeen of said act and insert in lieu thereof the following:
Examinations.	<p>"Sec. 17. The Board of Cosmetic Art Examiners shall meet four times a year in the months of January, April, July and October on the first Tuesday in each of said months, for the purpose of transacting all business of the Board of Cosmetic Art Examiners and to conduct examinations of applicants for certificates of registration to practice as registered cosmetologists, and of applicants for certificates of registration to practice as registered apprentices, meetings to be held at such places as the Board may determine to be most convenient for such examinations. The examinations conducted for applicants for certificates of registration as registered cosmetologists and registered apprentices shall be open to all applicants, and shall include such practical demonstration and oral and written tests as the said Board may determine."</p>
Special meetings.	<p>(a) The Chairman of the Board is hereby authorized and empowered to call a meeting of said Board whenever necessary, said meetings to be in addition to the quarterly meetings hereinbefore provided for.</p>
Rules and regulations established by Board.	SEC. 5. Strike out all of section twenty-three of said act and insert in lieu thereof the following:
Enforcement.	<p>"Sec. 23. The State Board of Cosmetic Art Examiners shall have authority to make reasonable rules and regulations for the sanitary management of cosmetic art shops, beauty parlors, hairdressing establishments, cosmetic art schools, colleges, academies and training schools, hereinafter called shops and schools, and to have such rules and regulations enforced. The duly authorized agents of said Board shall have authority to enter upon and inspect any shop or school at any time during business hours. A copy of the rules and regulations adopted by said Board and approved by the State Board of Health shall be furnished from the office of the Board or by the above mentioned authorized agents to the owner or manager</p>

of each shop or school in the State, and such copy shall be kept posted in a conspicuous place in each shop and school."

SEC. 6. That all laws and clauses of laws in conflict with this act, and particularly the sections of chapter one hundred and seventy-nine of the Public Laws of one thousand nine hundred and thirty-three herein mentioned and stricken out, be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

S.B. 150

CHAPTER 55

AN ACT TO AMEND CHAPTER ONE HUNDRED, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-THREE, RELATING TO SUITS ON BONDS GIVEN BY CONTRACTORS ON MUNICIPAL BUILDINGS AND PUBLIC PROJECTS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two of Chapter One Hundred, Public Laws of one thousand nine hundred twenty-three, be, and the same is, hereby amended by striking out the word "twelve" in the eighth line from the end of said section, and inserting in lieu thereof the word "six" so that the sentence in which said word appears in said section shall, as amended, read as follows: "All persons entitled to bring and prosecute an action on the bond shall have the right to intervene in said action, set up their respective claims, *provided* that such intervention shall be made within six months from the bringing of the action, and not later."

Ch. 100, Public Laws 1923, amended, as to suits on bonds of contractors on public projects.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed: *provided, however*, this Act shall not apply to any pending litigation.

Conflicting laws repealed; pending suits unaffected.

SEC. 3. This Act shall be in full force and effect from and after November first, one thousand nine hundred and thirty-five.

Effective date.

Ratified this the 5th day of March, A. D. 1935.

S.B. 207

CHAPTER 56

AN ACT TO AMEND CHAPTER TWO HUNDRED EIGHTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO THE SALARY OF THE STATE LIBRARIAN.

The General Assembly of North Carolina do enact:

Ch. 282, Public Laws 1933, amended.

SECTION 1. That section six of Chapter two hundred and eighty-two of the Public Laws of one thousand nine hundred and thirty-three be amended by adding after line four, which is: "State Librarian, one thousand eight hundred and no/100 (\$1,800.00) dollars"; the following:

Provision for salary increase for State Librarian.

"*Provided, however,* that the salary so stated shall be subject to any increase of salary provided by the Legislature of one thousand nine hundred and thirty-five, and uniform with such increases as may be made by such salary provisions."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.B. 91

CHAPTER 57

AN ACT TO AMEND SUBCHAPTER EIGHT, ARTICLE TWENTY-FOUR, SECTION FOUR THOUSAND THREE HUNDRED AND FORTY-EIGHT, OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN, PERTAINING TO OBSCENE LITERATURE, INDECENT EXPOSURE AND LEWD DANCES.

The General Assembly of North Carolina do enact:

C. S. 4348, amended.

SECTION 1. That Article twenty-four, Section four thousand three hundred and forty-eight, of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended to read as follows:

Sale of obscene literature prohibited.

"Section 4348. It shall be unlawful for any person, firm or corporation to exhibit for the purpose of gain, or display for sale, lend or hire, or otherwise publish or sell for the purpose of gain, or exhibit in any school, college, or other institution of learning, or have in his possession for the purpose of sale or distribution, any obscene literature, as determined and defined in the Postal Laws and Regulations of the United States Post Office Department, in the form of

Defined.

book, paper-writing, print, drawing, or other representation, at any newsstand, book store, drug store or other public or private places; or if any person shall post any indecent placards, writings, pictures or drawings on walls, fences, billboards or other public or private places, he shall be guilty of a misdemeanor.

Made misdemeanor.

"Sec. 4348-A. If a person who in any place wilfully exposes his person, or private parts thereof, in the presence of one or more persons of the opposite sex whose person, or the private parts thereof, are similarly exposed, or who aid or abets in any such act, or who procures another so as to expose his person, or the private parts thereof, or take part in any immoral show, exhibition or performance where indecent, immoral or lewd dances or plays are conducted in any booth, tent, room or other public or private place to which the public is invited; or any person, who, as owner, manager, lessee, director, promoter or agent, or in any other capacity, hires, leases or permits the land, buildings, or premises of which he is owner, lessee or tenant, or over which he has control, to be used for any such immoral purposes, shall be guilty of a misdemeanor.

Indecent exposure prohibited.

Made misdemeanor.

"Sec. 4348-B. That it shall be the duty of the sheriffs and their deputies of the various counties to see that the provisions of this act are enforced by reporting violations of said act to the presiding judge of a superior court, county or municipal court, or justice of the peace, who shall have warrants issued to cause such violators to come before their courts for immediate trial."

Sheriffs and deputies to report violations.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.B. 192

CHAPTER 58

AN ACT TO PROHIBIT JUSTICES OF THE PEACE FROM SOLICITING OFFICIAL BUSINESS AND/OR PATRONAGE.

The General Assembly of North Carolina do enact:

SECTION 1. If any Justice of the Peace shall solicit official business, and/or patronage for his or her office, he or she shall be guilty of a misdemeanor and upon conviction shall be punished in the discretion of the Court.

Soliciting by J. P.'s made misdemeanor.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.B. 339

CHAPTER 59

AN ACT TO PROVIDE FOR THE MORTGAGE OR SALE OF ESTATES HELD BY THE ENTIRETIES WHERE THE WIFE OR THE HUSBAND OR BOTH MAY BECOME MENTALLY INCOMPETENT.

The General Assembly of North Carolina do enact:

Provision for
sale or mort-
gage of estates
by the entireties
where one spouse
or both in-
competent.

SECTION 1. That in all cases where a husband and wife shall be seized of property as an estate by the entireties, and the wife or the husband or both shall be or become mentally incompetent to execute a conveyance of the estate so held, and the interest of said parties shall make it necessary or desirable that such property be mortgaged or sold, it shall be lawful for the mentally competent spouse and/or the guardian of the mentally incompetent spouse, and/or the guardians of both (where both are mentally incompetent) to file a petition with the Clerk of the Superior Court in the county where the lands are located, setting forth all facts relative to the status of the owners, and showing the necessity or desirability of the sale or mortgage of said property, and the Clerk, after first finding as a fact that either the husband or wife, or both, are mentally incompetent, shall have power to authorize the interested parties and/or their guardians to execute a mortgage, deed of trust, deed, or other conveyance of such property, *provided* it shall appear to said Clerk's satisfaction that same is necessary or to the best advantage of the parties, and not prejudicial to the interest of the mentally incompetent spouse.

Special proceeding
before Clerk.

General law
applicable.

SEC. 2. That the proceedings herein provided for shall be conducted under and shall be governed by laws pertaining to special proceedings, and it shall be necessary for any sale or mortgage or other conveyance herein authorized to be approved by the resident judge or the judge holding the courts in the judicial district wherein the property is located.

Approved by
judge.

Proceeding valid
in passing
title.

SEC. 3. That any mortgage, deed, or deed of trust executed under authority of this act by a regularly conducted special proceeding as provided shall have the force and effect of passing title to said property to the same extent as a deed executed jointly by husband and wife, where both are mentally capable of executing a conveyance.

SEC. 4. That in all cases conducted under this act it shall be competent for the Court, in its discretion, to direct the application of funds arising from a sale or mortgage of such property in such manner as may appear necessary or expedient for the protection of the interest of the mentally incompetent spouse: *Provided, however,* this section shall not be construed as requiring a purchaser or any other party advancing money on the property to see to the proper application of such money, but such purchaser or other party shall acquire title unaffected by the provisions of this section.

Clerk may direct application of funds.

Purchasers and mortgagees protected.

SEC. 5. That any and all special proceedings under which estates by the entireties have been heretofore sold or mortgaged under circumstances contemplated in this act are hereby in all respects ratified and confirmed, *provided* that such proceeding or proceedings are otherwise regular and conformable to law.

Prior sales and mortgages validated.

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.B. 359

CHAPTER 60

AN ACT TO AMEND SECTION THREE THOUSAND NINE HUNDRED SEVENTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE REGISTRATION OF TRADEMARKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Three Thousand Nine Hundred Seventy-Three (3973), of the Consolidated Statutes of North Carolina, be amended by striking out the words "one dollar" in line eighteen of said section, and inserting in lieu thereof, the words "five dollars."

C. S. 3973, amended, as to registration of trademarks.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.E. 366

CHAPTER 61

AN ACT TO AUTHORIZE THE BOARD OF LAW EXAMINERS TO ELECT ITS OWN CHAIRMAN.

The General Assembly of North Carolina do enact:

Ch. 331, Public Laws 1933, amended, as to Chairman of Board of Law Examiners of N. C. State Bar.

SECTION 1. That section two of Chapter three hundred thirty-one of the Public Laws of one thousand nine hundred and thirty-three be, and the same is, hereby amended by striking out from said section the following words: "Such member of the Supreme Court of North Carolina as that court from time to time may select and commission for such special purpose."

Again amended to like effect.

SEC. 2. That section three of Chapter three hundred thirty-one of the Public Laws of one thousand nine hundred thirty-three be, and the same is, hereby amended by striking out from said section the following words: "The member of the Supreme Court, selected and commissioned for such special purpose, shall be and act as chairman ex-officio."

Supreme Court member omitted.

Ch. 210, Public Laws 1933, likewise amended.

SEC. 3. That section ten, paragraph two, of Chapter two hundred ten of the Public Laws of one thousand nine hundred thirty-three be, and the same is, hereby amended by striking out all words between "one and two" and also striking out the word "six" in line five and inserting in lieu thereof the word "seven," and that said paragraph three of said section of said chapter be, and the same is, hereby further amended by striking out the following words: "The Chief Justice of the Supreme Court shall be the chairman of the board and."

Again amended to like effect.

SEC. 4. That section ten, paragraph three, of Chapter two hundred ten of the Public Laws of one thousand nine hundred thirty-three be, and the same is, hereby amended by adding to said paragraph at the end thereof and after the word "pay" the following words: "The Board of Law Examiners shall elect a member of said board as chairman thereof, who shall hold office for such period as said board may determine."

Conflicting laws repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.B. 385

CHAPTER 62

AN ACT TO AUTHORIZE THE TRUSTEES OF THE UNIVERSITY TO CONSTRUCT AND FINANCE AN ATHLETIC STADIUM FOR NORTH CAROLINA STATE COLLEGE OUT OF FUNDS OTHER THAN GENERAL REVENUES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of enlarging and improving the athletic stadium facilities on the grounds of North Carolina State College of Agriculture and Engineering, the Trustees of the University of North Carolina are empowered and authorized to borrow from Alumni of the institution, or other persons, a sum of money not to exceed twenty-five thousand (\$25,000.00) dollars: *Provided*, that no part of the payments for the principal or interest charges on said loan shall be made out of the general revenue of the State of North Carolina; *provided further* that the credit of the State of North Carolina shall not be pledged either directly or indirectly to the payment of said principal or interest charges.

University Trustees authorized to borrow money to enlarge stadium at State College.

State's revenues not liable for debt.

Nor credit pledged.

SEC. 2. That for the further purposes of constructing, operating, and financing said athletic stadium facilities, the Trustees of the University may authorize and approve or enter into such agreements, contracts, leases by and between the North Carolina State College, its administrative officers or boards, and other parties as the Trustees deem advisable, and may pledge, appropriate, and pay such sums out of the athletic receipts of North Carolina State College as may be required to secure, repay, or meet the interest charges on the loan herein authorized.

Provision for making contracts.

Pledging athletic receipts to debt.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1935.

H.B. 158

CHAPTER 63

AN ACT TO AMEND ARTICLE FOUR OF CHAPTER ONE HUNDRED AND TEN OF THE CONSOLIDATED STATUTES RELATIVE TO THE PRACTICE OF OPTOMETRY.

The General Assembly of North Carolina do enact:

SECTION 1. That Article four of Chapter one hundred and ten of the Consolidated Statutes of North Carolina, relative to the practice of optometry, be and the same is hereby amended as follows:

C. S. 6688,
amended.

Optometry de-
fined.

Exceptions.

C. S. 6689,
amended.

Membership on
Optometric
Board.

Vacancies and
terms.

C. S. 6690,
amended, as
to Board meet-
ings.

Powers when
making investi-
gations.

Witnesses and
evidence.

Witness fees.

(a) Amend Section six thousand six hundred and eighty-eight of the Consolidated Statutes by adding at the end thereof the following: "Within the meaning of this Act, a person shall be deemed as practicing optometry who does, or attempts to, sell, furnish, replace, or duplicate, a lens, frame, or mounting or replaces same, or furnishes any kind of material or apparatus for ophthalmic use, without a written prescription from a person authorized under the laws of the State of North Carolina to practice optometry, or from a person authorized under the laws of North Carolina to practice medicine"; *Provided, however,* that the provisions of this section shall not prohibit persons or corporations from selling completely assembled spectacles, without advice or aid as to the selection thereof, as merchandise from permanently located or established places of business, nor shall it prohibit persons or corporations from making mechanical repairs to frames for spectacles; nor shall it prohibit any person, firm, or corporation engaged in grinding lenses and filling prescriptions from replacing or duplicating lenses on original prescriptions issued by a duly licensed optometrist, and oculist.

(b) Amend section six thousand six hundred and eighty-nine by adding at the end thereof the following: "Members of said Board shall, from and after the adoption of this Act, be elected by the North Carolina State Optometric Society, and shall be commissioned by the Governor. The North Carolina State Optometric Society shall have the power to fill all vacancies on said Board for unexpired terms, and members so elected shall be commissioned by the Governor."

(c) Amend Section six thousand six hundred and ninety by striking out the words "twice a year" and adding in lieu thereof the words "once a year," and by adding at the end of said section the following: "The President, Secretary-Treasurer, or any member of the Board shall have power in connection with any matter within the jurisdiction of the Board to summon and examine witnesses under oath and to compel their attendance and the production of books, papers, or other documents or writings deemed by it necessary or material to the inquiry. Each summons or subpoena shall be issued under the hand of the Secretary-Treasurer or the President of the Board and shall have the force and effect of a summons or subpoena issued by a court of record, and any witness who shall refuse or neglect to appear in obedience thereto or to testify or produce books, papers, or other documents or writings required shall be liable to punishment for contempt by the Board." Said Board shall pay to any witness subpoenaed before it the fees and per diem as paid witnesses in civil actions

in the Superior Court of the county where such hearing is held.

(d) Amend section six thousand six hundred and ninety-one of the Consolidated Statutes by striking out the subsection "3" thereof and substituting in lieu thereof the following: "3. He shall satisfy the Board that he has been in actual attendance in approved school of Optometry, and that he holds a certificate of graduation from said school, which school shall be approved by the North Carolina Board of Examiners in Optometry."

C. S. 6691,
amended.

Standards of
training re-
quired.

Also amend said section six thousand six hundred and ninety-one of the Consolidated Statutes by striking out the words "without paying another fee" at the end of subsection "4" thereof, and inserting in lieu thereof the words "by paying an additional fee of five dollars."

Again amended,
as to fees.

(e) Amend section six thousand six hundred and ninety-five of the Consolidated Statutes by adding to the end thereof the following sentence: "The Secretary-Treasurer shall receive from the funds of the Board such salary as may be determined by the Board."

C. S. 6695,
amended, as to
pay of Secre-
tary-Treasurer
of Board.

(f) By striking out section six thousand six hundred and ninety-seven of the Consolidated Statutes and substituting in lieu thereof the following: "The Board shall have the power to make such rules and regulations, not inconsistent with the laws of the State of North Carolina, as may be necessary and proper for the regulation of the practice of the profession of Optometry, and for the performance of its duties. The Board shall have the power to revoke any certificate of registration granted by it under this article for conviction of crime, habitual drunkenness, gross incompetence, contagious or infectious disease; and the Board shall likewise have the power to revoke any such certificate of registration upon the finding by the Board that the holder of such certificate has been guilty of unethical conduct or practice. Unethical practice as herein stipulated as a condition for revocation of license shall include the following:

C. S. 6697,
amended.

Rules and
regulations.

Revocation of
certificates.

Causes.

Unethical prac-
tices.

"(1) Advertising the 'free examination of the eyes,' 'free consultation,' 'consultation without obligation,' 'free advice,' or any words or phrases of similar import which convey, or are calculated to convey, the impression to the public that the eyes are examined free, or of a character tending to deceive or mislead the public, or in the nature of 'bait advertising';

Free examina-
tion in ad-
vertising.

"(2) Use of advertising, directly or indirectly, whether printed, radio, display, or of any other nature which seeks or solicits practice on any installment payment plan;

Advertising in-
stallment plan.

Peddling.	"(3) House-to-house canvassing or peddling, directly or through any agent or employee, for the purpose of selling, fitting, or supplying frames, mounting, lenses, or other ophthalmic products.
Notice before revocation.	"Before any certificate may be so revoked for any of the grounds or reasons herein set forth, the holder thereof shall be served with notice in writing by any officer authorized to serve civil summons informing such holder of the charge or charges against him, and at a day specified in said notice at least thirty days from the date of the issuance of said notice informing such holder of the date, time, and place of the hearing before the Board, and have an opportunity to produce testimony in his behalf, and to confront the witnesses against him. Any person whose certificate has been revoked for any of the grounds or reasons herein set forth, or on account of non-payment of dues, may, after the expiration of ninety days, and within two years, apply to the Board to have same regranted, and upon a showing satisfactory to the said Board, and at the discretion of the Board, license to practice Optometry may be restored to such person."
Hearing.	
Application for re-instatement.	
Again amended.	(g) Amend by adding a new section, to be designated as "Section six thousand, six hundred and ninety-seven (a)" as follows:
Practice under other than own name prohibited.	"6697 (a) It shall be unlawful for any person licensed to practice optometry under the provisions of this article to advertise, practice, or attempt to practice under a name other than his own, except as an associate of or assistant to an optometrist licensed under the laws of the State of North Carolina; and it shall be likewise unlawful for any corporation, lay body, organization, group, or lay individual to engage, or undertake to engage, in the practice of optometry through means of engaging the services, upon a salary or commission basis, of one licensed to practice optometry in this State. Likewise, it shall be unlawful for any optometrist licensed under the provisions of this article to undertake to engage in the practice of optometry as a salaried or commissioned employee of any corporation, lay body, organization, group, or lay individual."
Exception.	
Practicing under salary or commissions prohibited.	
Valid parts of Act upheld.	SEC. 2. If any section of this Act or any part thereof shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of the Act or any other section or part thereof.
Conflicting laws repealed.	SEC. 3. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.
	SEC. 4. That this Act shall be in full force and effect from and after its ratification.
	Ratified this the 6th day of March, A. D. 1935.

H.B. 288

CHAPTER 64

AN ACT TO AMEND SECTION TWO THOUSAND SEVEN HUNDRED AND NINETY-FIVE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO ORDINANCES FOR THE PUBLIC HEALTH OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and ninety-five of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end thereof the following:

"The governing body of any city or town, when deemed for the best interest of the city or town, is hereby given authority to contract for periods not to exceed thirty years with public or private hospitals or institutions within or without the city or town for the medical treatment and hospitalization of the sick and afflicted poor of the city or town upon such terms and conditions as may be agreed, *provided* that the annual payments required under such contract shall not be in excess of ten thousand dollars (\$10,000.00). The full faith and credit of each city or town shall be deemed to be pledged for the payment of the amounts due under said contracts. The contracts provided for in this act and the appropriations and taxes therefor are hereby declared to be for necessary expenses within the meaning of the Constitution of North Carolina and shall be valid and binding without a vote of the majority of the qualified voters of each city and town and are hereby expressly exempted from any limitation, restriction or provisions contained in the County Fiscal Control Act and acts amendatory thereof as it may be applicable to cities or towns by virtue of section sixty-five, chapter sixty, Public Laws one, thousand nine hundred thirty-one.

"No limitation, restriction or provision contained in any general, special, Private or Public-Local law or charter of any city or town relating to the execution of contracts and the appropriation of money and levying of taxes therefor shall apply to the contracts authorized and executed under this act: *provided*, that the town of Lincolnton shall not enter into any such contract except after a public hearing at the County Court House in Lincoln County, notice of which hearing shall be published for two successive weeks in a newspaper published in the county. The provisions of this act shall not apply to the municipalities of Salisbury, Spencer, East Spencer, Rocky Mount, Reidsville, Leaksville, Madison, Asheville, Charlotte, Edenton, Gibsonville, Greensboro, Hamlet,

C. S. 2795,
amended.

Contracts by
municipalities with
hospitals for
treatment of
poor authorized.

Limit of annual
payments.

Declared neces-
sary expenses.

Election un-
necessary.

Restrictions of
other laws
removed.

Public hearing
necessary in
Lincolnton.

Cities excepted.

High Point, Jamestown, Rockingham, Tarboro and Wilmington.”

Other cities
and counties
excepted.

SEC. 2. This act shall not apply to the city of High Point in Guilford County; to the city of Elizabeth City in Pasquotank County; nor to the counties of Beaufort, Camden and Lee or any city or town therein; nor to any city or town in the counties of Ashe, Avery, Columbus, Davidson, Durham, Gates, Jackson, Martin and Rockingham; nor to the counties of Ashe, Alexander, Brunswick, Clay, Cumberland, Forsyth, Haywood, Henderson, Jones, Macon, Montgomery, Moore, Pasquotank, Robeson, Sampson, Transylvania, Wilkes, Catawba, Lincoln, Surry, Washington, Rowan, Warren, Vance, Johnston, Edgecombe, Halifax, Cumberland, Davie, Forsyth, Gaston, Harnett, Iredell, Pitt, Stanly, Union and Yadkin.

Election necessary
in Catawba
County.

SEC. 3. That before this act shall apply to any city or town in Catawba County it must be submitted to a vote of the people of said Catawba County.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. This act shall be in force and effect from and after the date of its ratification.

Ratified this the 6th day of March, A. D. 1935.

H.B. 289

CHAPTER 65

AN ACT TO AMEND SECTION ONE THOUSAND THREE HUNDRED THIRTY-FIVE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE COUNTY POOR IN THE VARIOUS COUNTIES OF THE STATE.

The General Assembly of North Carolina do enact:

C. S. 1335,
amended.

SECTION 1. That section one thousand three hundred thirty-five of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end thereof the following:

Contracts by
counties with
hospitals for
treatment of
poor authorized.

“The Board of Commissioners of each county, when deemed for the best interest of the county, is hereby given authority to contract for periods not to exceed thirty years with public or private hospitals or institutions located within or without the county to provide for the medical treatment and hospitalization of the sick and afflicted poor of the county upon such terms and conditions as may be agreed, *provided* the annual payments required under such contract shall not be in excess of ten thousand (\$10,000.00) dollars. The full faith and credit of each county shall be deemed to be pledged for the

Limit of annual
payments.

payment of the amounts due under said contracts and the special approval of the General Assembly is hereby given to the execution thereof and to the levy of a special ad valorem tax in addition to other taxes authorized by law for the special purpose of the payment of the amounts to become due thereunder. The contracts provided for in this act and the appropriations and taxes therefor are hereby declared to be for necessary expenses and for a special purpose within the meaning of the Constitution of North Carolina and for which the special approval of the General Assembly is hereby given, and shall be valid and binding without a vote of the majority of the qualified voters of the county and are expressly exempted and excepted from any limitation, condition or restriction prescribed by the County Fiscal Control Act and acts amendatory thereof: *Provided*, that the County Commissioners of Lincoln County shall not enter into any such contract except after a public hearing at the County Court House, notice of which hearing shall be published for two successive weeks in a newspaper published in the county."

Declared necessary expenses.

Election unnecessary.

Hearing necessary in Lincoln County.

SEC. 2. That the Commissioners of Catawba County shall not act under this bill until a majority of the people of the county have voted favorably.

Election necessary in Catawba County.

SEC. 3. This act shall not apply to the counties of Ashe, Avery, Buncombe, Clay, Cumberland, Durham, Gates, Haywood, Henderson, Jackson, Lee, Macon, Moore, Nash, Pasquotank, Robeson, Sampson, Transylvania, Wilkes, Yadkin, Rowan, Gaston, Iredell, Surry, New Hanover, Washington, Bertie, Brunswick, Union, Stanley, Yancey, Warren, Vance, Chowan, Currituck, Forsyth, McDowell, Johnston, Halifax, Edgecombe, Pitt, Richmond, Rockingham, Columbus, Guilford and Mecklenburg.

Counties excepted.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1935.

S.B. 203

CHAPTER 66

AN ACT TO AMEND AND RE-ENACT AS AMENDED CHAPTER ONE HUNDRED AND SEVENTY-EIGHT, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED AND FIFTEEN, BEING SECTION SIX THOUSAND SIX HUNDRED AND TWENTY-SIX TO SIX THOUSAND SIX HUNDRED AND FORTY-NINE, BOTH INCLUSIVE, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND TO PROVIDE OTHER PROVISIONS FOR THE REGULATION OF THE PRACTICE OF DENTISTRY IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

N. C. State
Board of Dental
Examiners con-
tinued, amending
and re-enacting
ch. 178, Pub-
lic Laws 1915,
and C. S.
6626 6649.

SECTION 1. The North Carolina State Board of Dental Examiners heretofore created by Chapter One Hundred and Thirty-nine, Public Laws, One Thousand Eight Hundred and Seventy-nine, and by Chapter One Hundred and Seventy-eight, Public Laws One Thousand Nine Hundred and Fifteen, is hereby continued as the agency of the State for the regulation of the practice of dentistry in this State, said Board to consist of six (6) members of the North Carolina Dental Society, to be elected by the said society at its annual meeting; said members so elected to be commissioned by the Governor for a period of three years or until his successor is elected, commissioned and qualified. Any vacancy in the said Board shall be filled by a member of the North Carolina Dental Society to be elected by said Board by and with the consent and approval of the Executive Committee of the North Carolina Dental Society, and commissioned by the Governor to hold office for the unexpired term to which elected.

Membership.

Term of office.

Vacancies.

Present members
hold over.

Nothing in this act and no provision of this section shall in any way change the terms of office of the members of the North Carolina State Board of Dental Examiners as now constituted, and said members of said Board shall hold their office for the term to which they have been elected.

Officers.

SEC. 2. The North Carolina State Board of Dental Examiners shall, at each annual meeting thereof, elect one of its members President and one Secretary-Treasurer. The common seal which has already been adopted by said Board, pursuant to law, shall be continued as the seal of said Board.

Common seal.

Quorum.

Four (4) members of said Board shall constitute a quorum for the transaction of business and at any meeting of the Board, if four (4) members are not present at the time and the place appointed for the meeting, those members of the Board present may adjourn from day to day until a quorum is present, and the action of the Board taken at any adjourned meeting

Adjourned meet-
ings.

thus had shall have the same force and effect as if had upon the day and at the hour of the meeting called and adjourned from day to day.

The said Board shall keep a record of its transactions at all annual or special meetings and shall provide a Record Book in which shall be entered the names and proficiency of all persons to whom licenses may be granted under the provisions of law. The said book shall show, also, the license number and the date upon which such license was issued and shall show such other matters as in the opinion of the Board may be necessary or proper. Said book shall be deemed a book of record of said Board and a transcript of any entry therein or a certification that there is not entered therein the name, proficiency and license number or date of granting such license, certified under the hand of the Secretary-Treasurer, attested by the seal of the North Carolina State Board of Dental Examiners, shall be admitted as evidence in any Court of this State when the same shall otherwise be competent.

SEC. 3. The North Carolina State Board of Dental Examiners shall meet annually on the fourth Monday in June of each year at such place as may be determined by the Board, and at such other times and places as may be determined by action of the Board or by any four (4) members thereof. Notice of the place of the annual meeting and of the time and place of any special or called meeting shall be given by advertising a copy of said notice in at least three daily newspapers published in this State at least ten days prior to said meeting. At the annual meeting or at any special or called meeting, the said Board shall have the power to conduct examination of applicants and to transact such other business as may come before it, *provided* that in case of a special meeting, the purpose for which said meeting is called shall be stated in the notice.

SEC. 4. The President of the North Carolina State Board of Dental Examiners, and/or the Secretary-Treasurer of said Board, shall have the power to administer oaths, issue subpoenas requiring the attendance of persons and the production of papers and records before said Board in any hearing, investigation or proceeding conducted by it. The sheriff or other proper official of any county of the State shall serve the process issued by said President or Secretary-Treasurer of said Board pursuant to its requirements and in the same manner as process issued by any court of record. The said Board shall pay for the service of all process, such fees as are provided by law for the service of like process in other cases.

Record Book.

Contents.

Admissibility
as evidence.Annual meet-
ings.Publication of
notice.Examination of
applicants.

Special meetings.

Judicial powers.

Serving process
for attendance.

Process fees.

Disobedience to
process made
misdemeanor.

Any person who shall neglect or refuse to obey any subpoena requiring him to attend and testify before said Board or to produce books, records or documents shall be guilty of a misdemeanor and upon a conviction thereof shall be fined or imprisoned in the discretion of the court.

Additional data
for records.

The Board shall have the power, upon the production of any papers, records or data, to authorize certified copies thereof to be substituted in the permanent record of the matter in which such books, records or data shall have been introduced in evidence.

By-laws and
regulations.

SEC. 5. The North Carolina State Board of Dental Examiners shall have the power to make necessary by-laws and regulations, not inconsistent with the provisions of this act, regarding any matter referred to in this act and for the purpose of facilitating the transaction of business by the said Board.

Board to license
dentists.

SEC. 6. No person shall engage in the practice of dentistry in this State or attempt to do so without first having applied for and obtained a license for such purpose from the said North Carolina State Board of Dental Examiners, or without first having obtained from said Board a certificate of renewal of license for the calendar year in which such person proposes to practice dentistry.

Dentistry defined.

A person shall be deemed to practice dentistry in this State within the meaning of this act and this section of this act, who represents himself as being able to remove stains and accretions from teeth, diagnose, treat, operate or prescribe for any disease, pain, injury, deficiency, deformity or physical condition of the human teeth, alveolar process, gums or maxillary bones and associated tissues or parts and/or who offers or undertakes by any means or methods to remove stains or accretions from teeth, diagnose, treat, operate or prescribe for any disease, pain, injury, deficiency, deformity or physical condition of the same, or to take impressions of the teeth or jaws and/or who owns, maintains or operates an office for the practice of dentistry, and/or who engages in any of the practices included in the curricula of recognized and approved dental schools or colleges.

Further defined.

The fact that a person uses any dental degree or designation or any card, device, directory, poster, sign or other media whereby he represents himself to be a dentist practicing in the State, shall constitute prima facie evidence that such person is engaged in the practice of dentistry.

Certain practices
exempted.

The following practices, acts, and operations, however, shall be exempt from the provisions of this act:

Physicians and
surgeons.

(a) Any act in the practice of his profession by a duly licensed physician or surgeon.

(b) The rendering of dental relief in emergency cases in the practice of his profession by a physician or surgeon licensed as such and registered under the laws of this State, unless he undertakes to reproduce or reproduces lost parts of the human teeth in the mouth, or to restore or replace in the human mouth lost or missing teeth.

Emergency treatment.

(c) The practice of dentistry in the discharge of their official duties by dentists in the United States Army, the United States Navy, the United States Public Health Service, the United States Veterans Bureau, or other Federal Agency.

Federal agencies.

(d) The teaching of dentistry in dental schools or colleges as may be conducted in the State of North Carolina and approved by the said North Carolina State Board of Dental Examiners, and the practice of dentistry by students in dental schools or colleges so approved when such students are acting under the direction and supervision of registered and licensed dentists acting as instructors.

Teachers and students in dental schools.

(e) The practice of dentistry by licensed dentists of another state, territory or country at meetings of the North Carolina Dental Society, or component parts thereof, meetings of dental colleges or other like dental organizations while appearing as clinicians, or when appearing in emergency cases upon the specific call of dentist duly licensed under the provisions of this act.

Foreign dentists.

(f) The making, either upon written orders, prescriptions, casts, models or impressions furnished by a duly licensed dentist of artificial restorations, substitutes, appliances or materials for the correction of disease, loss, deformity, malposition, discoloration, fracture, injury to the jaws, teeth, lips, gums, cheeks, palate or associated tissues or parts.

Filling dentists' prescriptions.

SEC. 7. The North Carolina State Board of Dental Examiners shall grant license to practice dentistry to such applicants who are graduates of a reputable dental institution, who, in the opinion of a majority of the Board, shall undergo a satisfactory examination of proficiency in the knowledge and practice of dentistry, subject, however, to the further provisions of this section and of the provisions of this act.

Licensing applicants.

Examination.

The applicant shall be of good moral character, at least twenty-one years of age at the time the application for examination is filed. The application shall be made to the said Board in writing and shall be accompanied by evidence satisfactory to said Board that the applicant is a person of good moral character, has an academic education, the standard of which shall be determined by the said Board; that he is a graduate of and has a diploma from a reputable dental college or the Dental Department of a reputable university or

Qualification of applicants.

Written application and contents.

college recognized, accredited and approved as such by the said Board.

Extent of examinations.

The North Carolina State Board of Dental Examiners is authorized to conduct both written or oral and clinical examinations of such character as to thoroughly test the qualifications of the applicant, and may refuse to grant license to any person who, in its discretion, is found deficient in said examination, or to any person guilty of cheating, deception or fraud during such examination, or whose examination discloses to the satisfaction of the Board a deficiency in academic education.

Other causes for refusal.

The North Carolina State Board of Dental Examiners may refuse to grant a license to any person guilty of a crime involving moral turpitude, or gross immorality, or to any person addicted to the use of alcoholic liquors or narcotic drugs to such an extent as, in the opinion of the Board, renders the applicant unfit to practice dentistry.

Void licenses.

Any license obtained through fraud or by any false representation shall be void ab initio and of no effect.

Annual renewal of licenses.

SEC. 8. The laws of North Carolina now in force, having provided for the annual renewal of any license issued by the North Carolina State Board of Dental Examiners, it is hereby declared to be the policy of this State, that all licenses heretofore issued by the North Carolina State Board of Dental Examiners or hereafter issued by said Board are subject to annual renewal and the exercise of any privilege granted by any license heretofore issued or hereafter issued by the North Carolina State Board of Dental Examiners is subject to the issuance on or before the first day of January of each year of a certificate of renewal of license.

Procedure for renewal.

On or before the first day of January of each year, each dentist engaged in the practice of dentistry in North Carolina shall make application to the North Carolina State Board of Dental Examiners and receive from said Board, subject to the further provisions of this section and of this act, a certificate of renewal of said license.

Contents of renewal license.

The application shall show the serial number of the applicant's license, his full name, address and the county in which he has practiced during the preceding year, the date of the original issuance of license to said applicant and such other information as the said Board from time to time may prescribe, at least six months prior to January first of any year.

Contents of original license.

The original license granted by the North Carolina State Board of Dental Examiners shall bear a serial number, the full name of the applicant, the date of issuance and shall be signed by the President and the majority of the members of

the said Board and attested by the seal of said Board and the Secretary thereof. The certificate of renewal of license shall bear a serial number which need not be the serial number of the original license issued, the full name of the applicant and the date of issuance.

The license and the current certificate of renewal of license to practice dentistry issued, as herein provided, shall at all times be displayed in a conspicuous place in the office of the holder thereof and whenever requested the license and the current certificate of renewal shall be exhibited to or produced before the North Carolina State Board of Dental Examiners or to its authorized agents.

Displaying license.

For cause satisfactory to it or to a majority thereof, the North Carolina State Board of Dental Examiners may refuse to issue a certificate of renewal of license upon any application made to it therefor, and the applicant whose certificate of renewal of license is refused, for cause by said Board, shall not be authorized to practice dentistry in North Carolina until said Board shall, in its discretion, renew the license of the applicant.

Refusal to grant renewal license.

When a person is a holder of a license to practice dentistry in North Carolina or the holder of a certificate of renewal of license, he may make application to the North Carolina State Board of Dental Examiners for the issuance of a copy or a duplicate thereof accompanied by a fee of two dollars. Upon the filing of the application and the payment of the fee, the said Board shall issue a copy or duplicate.

Duplicate licenses.

Fees.

SEC. 9. The North Carolina State Board of Dental Examiners may, in its discretion, issue a license to practice dentistry in this State without an examination other than clinical to a legal and ethical practitioner of dentistry who moves into North Carolina from another state or territory of the United States, whose standard of requirements is equal to that of the State of North Carolina and in which such applicant has conducted a legal and ethical practice of dentistry for at least five (5) years, next preceding his or her removal and who has not, during his period of practice, been charged with violation of the ethics of his profession, nor with the violation of the laws of the state which issued license to him, or of the criminal laws of the United States, nor whose license to practice dentistry has been revoked or suspended by a duly constituted authority.

Licensing under comity arrangements.

Restrictions.

Application for license to be issued under the provisions of this section shall be accompanied by a certificate from the Dental Board or like Board of the State from which said applicant removed, certifying that the applicant is the legal holder of a license to practice dentistry in that State, and for

Requirements for county license.

a period of five (5) years immediately preceding the application has engaged in the practice of dentistry; is of good moral character and that during the period of his practice no charges have been filed with said Board against the applicant for the violation of the laws of the State or of the United States, or for the violation of the ethics of the profession of Dentistry.

Application and contents.

Application for a license under this Section shall be made to the North Carolina State Board of Dental Examiners within the six (6) months of the date of the issuance of the certificate hereinbefore required, and said certificate shall be accompanied by the diploma or other evidence of the graduation from a reputable, recognized and approved dental college, school or dental department of a college or university.

County licenses under control of Board.

Any license issued upon the application of any dentist from any other state or territory shall be subject to all of the provisions of this act with reference to the license issued by the North Carolina State Board of Dental Examiners upon examination of applicants and the rights and privileges to practice the profession of dentistry under any license so issued shall be subject to the same duties, obligations, restrictions and the conditions as imposed by this act on dentists originally examined by the North Carolina State Board of Dental Examiners.

Certificate issued to dentist moving out of State.

SEC. 10. Any dentist duly licensed by the North Carolina State Board of Dental Examiners, desiring to move from North Carolina to another state, territory or foreign country, if a holder of a certificate of renewal of license from said Board, upon application to said Board and the payment to it of the fee in this act provided, shall be issued a certificate showing his full name and address, the date of license originally issued to him, the date and number of his renewal of license, and whether any charges have been filed with the Board against him. The Board may provide forms for such certificate, requiring such additional information as it may determine proper.

Licensing former dentists who have moved back into State or resumed practice.

SEC. 11. Any person who shall have been licensed by the North Carolina State Board of Dental Examiners to practice dentistry in this State who shall have retired from practice or who shall have moved from the state and shall have returned to the state, may, upon a satisfactory showing to said Board of his proficiency in the profession of dentistry and his good moral character during the period of his retirement, be granted by said Board a license to resume the practice of dentistry upon making application to the said Board in such form as it may require and upon the payment of the fee

of ten dollars. The license to resume practice, after issuance thereof, shall be subject to all the provisions of this act.

SEC. 12. In order to provide the means of carrying out and enforcing the provisions of this act and the duties devolving upon the North Carolina State Board of Dental Examiners, it shall charge and collect for: (a) each applicant for examination, a fee of twenty dollars; (b) each certificate of renewal of license, a fee of two dollars; (c) each certificate of practice to a resident dentist desiring to change to another state or territory, a fee of five dollars; (d) each license issued to a legal practitioner of another state or territory to practice in this State, a fee of twenty dollars; (e) each license to resume the practice issued to a dentist who has retired from the practice of dentistry, or has removed from and returned to the state, a fee of ten dollars.

SEC. 13. If any person shall practice or attempt to practice dentistry in this State without first having passed the examination and obtained a license from the North Carolina Board of Dental Examiners; or, if a period of more than one year has elapsed since the issuance of his license, shall practice without first having obtained a certificate of renewal of license; or shall practice or attempt to practice dentistry while his license is revoked, or suspended, or when a certificate of renewal of license has been refused; or shall violate any of the provisions of this act for which no specific penalty has been provided, or shall practice dentistry under any name other than his own name, said person shall be guilty of a misdemeanor, and, upon conviction, shall be fined in the sum of Fifty (\$50.00) Dollars for the first offense.

Whenever any person shall have been convicted once in this State of the violation of Chapter one hundred and thirty-nine, Public Laws of one thousand eight hundred and seventy-nine, and/or Chapter one hundred and seventy-eight, Public Laws of one thousand nine hundred and fifteen, and/or amendments to said acts and/or of this act, and shall practice, or attempt to practice, dentistry in violation of the provisions of this act, he shall be guilty of a misdemeanor and, upon conviction, shall be fined or imprisoned in the discretion of the court.

SEC. 14. Whenever it shall appear to the North Carolina State Board of Dental Examiners that any dentist who has received license to practice dentistry in this State, or who has received from the said Board of Dental Examiners a certificate of renewal of license, has been guilty of fraud, deceit or misrepresentation in obtaining his license, or of gross immorality, or is an habitual user of intoxicants or drugs, rendering him unfit for the practice of dentistry, or has been guilty of malpractice, or is grossly ignorant or incompetent or has been

Fee

Fees collectible
by Board.Practicing with-
out license made
misdemeanor.

Punishment.

Violations of
other laws made
misdemeanor.Causes for re-
vocation.

	guilty of wilful neglect in the practice of dentistry, or has been employing unlicensed persons to perform work which, under this act, can be legally done or performed only by persons holding a license to practice dentistry in this State, or of practicing deceit or other fraud upon the public or individual patients in obtaining or attempting to obtain practice, or has been guilty of fraudulent and/or misleading statements of his art, skill or knowledge, or of his method of treatment or practice, or any offense involving moral turpitude, or has by himself or another, solicited or advertised in any manner for professional business; or has been guilty of any other unprofessional conduct in the practice of dentistry; or in the procurement of license has filed, as his own, a diploma or license of another, or a forged diploma or a forged or false affidavit of identification or qualification, the Board may revoke the license of such person, or may suspend the license of such person for such period of time as, in the judgment of said Board, will be commensurate with the offense committed; <i>provided, however</i> , it shall not be considered advertising within the meaning of this act for a dentist, duly authorized to practice in this State, to place a card containing his name, telephone number and office address and office hours in a registry or other publication, or to place upon the window or door of his office his name followed by the word, "Dentist."
Suspension.	
Advertising defined.	
Investigators and duties.	The North Carolina State Board of Dental Examiners is authorized and empowered to appoint an investigator to ascertain the facts with reference to any information coming to the attention of the said Board respecting the violation of any of the provisions of this act, or of any act heretofore in effect in this State.
Investigations.	Such investigator so appointed by the North Carolina State Board of Dental Examiners is thereupon authorized and directed to make an investigation as to any information coming to his attention with reference to the violation of the provisions of this act or any act in force at the time of said violation, and formulate a statement of charges which the said Board, upon presentation by the said investigator, shall cause to be served upon the dentist so accused. Said notice shall contain the statement of a time and place at which the charges against the accused shall be heard before the Board or a quorum thereof, which time shall not be less than ten (10) days from the date of service of said statement and notice.
Notice of charges.	
Hearing.	At the time and place named in said notice, the said Board shall proceed to hear the charges against the accused upon competent evidence, oral or by deposition, and at said hearing said accused shall have the right to be present in person and/or represented by counsel. After hearing all the evidence,
Procedure at hearing.	

including such evidence as the accused may present, the Board shall determine its action and announce the same.

From any action of the Board depriving the accused of his license, or certificate of renewal of license, the accused shall have the right of appeal to the Superior Court of the County wherein the hearing was held, upon filing notice of appeal within ten days of the decision of the Board. The record of the hearing before the North Carolina State Board of Dental Examiners shall constitute the record upon appeal in the Superior Court and the same shall be heard in the Superior Court as in the case of consent references.

Right of appeal to courts.

Appeal record.

Whenever any dentist has been deprived of his license, the North Carolina State Board of Dental Examiners, in its discretion, may restore said license upon due notice being given and hearing had, and satisfactory evidence produced of proper reformation of the licentiate, before restoration.

Restoration of license revoked.

SEC. 15. Each member of the North Carolina State Board of Dental Examiners shall receive as compensation for his services in the performance of his duties under this act a sum not exceeding ten dollars for each day actually engaged in the performance of the duties of his office, said per diem to be fixed by said Board, and all legitimate and necessary expenses incurred in attending meetings of the said Board.

Pay of Board members.

Expenses allowed.

The Secretary-Treasurer shall, as compensation for his services, both as Secretary-Treasurer of the Board and a member thereof, be allowed a reasonable annual salary to be fixed by the Board and shall in addition thereto, receive all legitimate and necessary expenses incurred by him in attending meetings of the Board and in the discharge of the duties of his office.

Salary of Secretary-Treasurer.

Also expenses.

All per diem allowances and all expenses paid as herein provided shall be paid upon voucher drawn by the Secretary-Treasurer of the Board who shall likewise draw voucher payable to himself for the salary fixed for him by the Board.

Method of payment.

The Board is authorized and empowered to expend from funds collected hereunder such additional sum or sums as it may determine necessary in the administration and enforcement of this act.

Additional expenses provided for.

Said Board, shall, on or before the fifteenth day of February in each year, make an annual report as of the thirty-first day of December of the year preceding, of its proceedings, showing therein the examinations given, the fees received, the expenses incurred, the hearings conducted and the result thereof, which said report shall be filed with the Governor of the State of North Carolina.

Annual report.

Contents.

Filing with Governor.

SEC. 16. All dentists duly licensed by the North Carolina State Board of Dental Examiners and/or the holders of

Dentists exempt from jury duty.

certificate of renewal of license from said Board shall be exempt from service as jurors in any of the courts of this State.

Filling prescriptions.

SEC. 17. Legally licensed druggists of this State may fill prescriptions of dentists duly licensed by the North Carolina State Board of Dental Examiners.

Restrictions on lectures and teaching.

SEC. 18. Lectures on the science of dentistry shall not be made in North Carolina in connection with the demonstration, promotion or distribution of any product or products used or claimed to be useful in the promotion of the health of the oral cavity, except after specific authority has been granted by the North Carolina State Board of Dental Examiners, nor shall the science of dentistry be taught in North Carolina except by duly licensed dentists acting as teachers in a duly organized school or college of dentistry or a dental department of a college or university.

Board to make rules and regulations.

SEC. 19. The North Carolina State Board of Dental Examiners shall be and is hereby vested, as an agency of the State, with full power and authority to enact rules and regulations governing the practice of dentistry within the State, *provided* such rules, and regulations are not inconsistent with the provisions of this act, and such rules and regulations shall become effective thirty days after passage, and the same may be proven, as evidence, by the President and/or the Secretary-Treasurer of the Board, and/or by certified copy under the hand and official seal of the Secretary-Treasurer. A certified copy of any rule or regulation shall be receivable in all courts as prima facie evidence thereof if otherwise competent, and any person, firm, or corporation violating any such rule, regulation, or by-law shall be guilty of a misdemeanor, subject to a fine of not more than Fifty (\$50.00) Dollars or imprisonment for not more than thirty days.

Proof as evidence.

Violation made misdemeanor.

Punishment.

Valid parts of Act upheld.

SEC. 20. If any clause, sentence or paragraph or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate any other clause, sentence, paragraph or part of this act, save the clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered.

Conflicting laws repealed.

SEC. 21. All clauses and parts of clauses of Chapter one hundred thirty-nine, Public Laws of one thousand eight hundred seventy-nine and of Chapter one hundred seventy-eight, Public Laws of one thousand nine hundred and fifteen, and any amendments thereto inconsistent with the provisions of this act are hereby repealed; *provided, however*, that such clauses and parts of clauses shall remain in force for the

Certain laws preserved.

prosecution and punishment of any person who, before the effective date of this act, shall have committed any act contrary to the provisions of any law in force at the time such act was done and such person may be prosecuted and punished under the law as it existed when such violation occurred; and *provided, further*, that any dentist who has committed any act in violation of the laws in force at the time such act was committed shall be subject to be deprived of his license as herein provided, it being hereby declared by the General Assembly to be the intent of this act to provide, among other things, a method of procedure under which a licensed dentist charged with violation of this act or any preceding act, may be deprived of his license.

SEC. 22. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1935.

S.B. 272

CHAPTER 67

AN ACT TO PERMIT THE SALE AND USE OF HOG CHOLERA VIRUS IN NASH COUNTY UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Farm Demonstration Agent of Nash County shall select suitable and qualified persons, not more than one from each township, and grant permission to such persons in writing to distribute, sell or use virulent blood from hog-cholera-infected hogs or virus, in Nash County, such appointments made by Farm Demonstration Agent to be approved by the Board of County Commissioners. The Farm Demonstration Agent shall have authority to fix the rate of compensation to be paid such persons and shall have authority to revoke the permission granted any such person or persons.

Hog cholera virus may be sold in Nash County.

Fees to be charged.

SEC. 2. That the provisions of section four thousand four hundred ninety-two of the Consolidated Statutes of North Carolina and of section four thousand eight hundred seventy-nine of the Consolidated Statutes of North Carolina shall not apply to any person distributing, selling or using virulent blood from hog-cholera-infected hogs or virus in Nash County with the written permission of the Farm Demonstration Agent of Nash County.

C. S. 4492 and 4879, thus amended.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict are hereby repealed.

Conflicting laws repealed.

Only as to
Nash County.

SEC. 4. That this act shall apply only to Nash County.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1935.

S.B. 263

CHAPTER 68

AN ACT PROVIDING FOR THE ADVERTISEMENT OF DELINQUENT TAXPAYERS FOR THE YEARS ONE THOUSAND NINE HUNDRED THIRTY-TWO AND ONE THOUSAND NINE HUNDRED AND THIRTY-THREE WHERE SUCH ADVERTISEMENT HAS NOT BEEN MADE.

The General Assembly of North Carolina do enact:

Advertisement of
delinquent
county and
municipal taxes
and assessments
authorized.

SECTION 1. That in those counties and municipalities of the State in which real property was not advertised for sale on account of delinquent taxes or assessments for the years one thousand nine hundred thirty-one, one thousand nine hundred thirty-two and one thousand nine hundred thirty-three by the sheriff or tax collector, the county accountant, county auditor or other person who shall have been designated by the Board of Commissioners of such county or governing bodies of such municipalities as the collector of delinquent taxes is hereby authorized and directed to advertise such property for sale. The date of sale not to be later than the first Monday in May of the year one thousand nine hundred thirty-five. That after said sale the county accountant, county auditor or other officer designated by the Board of County Commissioners or governing bodies of such municipalities shall within ninety days proceed to bring suit to foreclose said certificates of sale or delinquent assessments for the years one thousand nine hundred thirty-one and one thousand nine hundred thirty-two and within not less than nine months nor more than twelve months proceed to bring suit to foreclose said certificates of sale or delinquent assessments for the year one thousand nine hundred thirty-three.

Date limit.

Foreclosure of
certificates.

General law ap-
plicable.

SEC. 2. That thereafter the procedure shall be the same as is contained in Chapter two hundred twenty-one Public Laws, Session one thousand nine hundred twenty-seven, as amended.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed: *Provided* nothing in this act shall repeal any actions or suit brought under section seven thousand nine hundred ninety of the Consolidated Statutes of North Carolina or affect the right to bring suits under the provisions of said section in those counties where the sales were not made and

Saving clause as
to suits already
begun.

that are now proceeding under the provisions of said section, nor shall it affect Senate Bill two hundred thirty-eight being a bill to be entitled: "An act to extend the time for instituting foreclosure proceedings on certificates for sale of land sold for taxes for one thousand nine hundred thirty-two" which has been heretofore passed in the Senate.

SEC. 4. That this act shall be in full force from and after its ratification.

Ratified this the 7th day of March, A. D. 1935.

H.B. 477

CHAPTER 69

AN ACT TO AMEND SECTION SIXTY-FIVE (A) OF THE CONSOLIDATED STATUTES SO AS TO PERMIT PAYMENT TO THE CLERK OF THE SUPERIOR COURT OF ORANGE COUNTY OF SUMS NOT EXCEEDING THREE HUNDRED DOLLARS (\$300.00) DUE AND OWING INTESTATES.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-five (a) of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting the words "and Orange" following the word "Robeson."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1935.

C. S. 65(a), amended, as to payment to Clerk of Orange County Superior Court of small sums due intestates.

Conflicting laws repealed.

H.B. 529

CHAPTER 70

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN GATES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out all of the paragraph relating to Gates County under the subdivision "First District" and inserting in lieu thereof the following:

"Gates—Third Monday after the first Monday in March; eleventh Monday after the first Monday in September."

C. S. 1443, amended.

Terms of Gates County Superior Court.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1935.

S.B. 140

CHAPTER 71

AN ACT TO ENABLE BANKS AND OTHER DEPOSITORIES AND FIDUCIARIES TO MAKE LOANS SECURED BY REAL ESTATE AND TO INVEST IN MORTGAGES, WHERE THE SAME ARE INSURED PURSUANT TO TITLE II OF THE NATIONAL HOUSING ACT, TO INVEST IN OBLIGATIONS OF NATIONAL MORTGAGE ASSOCIATIONS, AND TO MAKE LOANS PURSUANT TO TITLE I OF THE NATIONAL HOUSING ACT.

The General Assembly of North Carolina do enact:

Banks and fiduciaries authorized to invest in mortgages of Federal Housing Administration.

SECTION 1. That it shall be lawful for all commercial and industrial banks, trust companies, insurance companies, and other financial institutions engaged in business in this State, and for guardians, executors, administrators, trustees or others acting in a fiduciary capacity in this State to invest, to the same extent that such funds may be invested in interest-bearing obligations of the United States, their funds or the moneys in their custody or possession which are eligible for investment, in bonds or notes secured by a mortgage or deed of trust insured by the Federal Housing Administrator pursuant to Title II of the National Housing Act, in mortgages on real estate which have been accepted for insurance by the Federal Housing Administrator pursuant to Title II of the National Housing Act, and in obligation of National Mortgage Associations organized under Title III of the National Housing Act.

Where loans are insured.

SEC. 2. All such banks, trust companies and insurance companies, and other financial institutions, and also all such guardians, executors, administrators, trustees or others acting in a fiduciary capacity in this State, may make such loans, secured by real estate, as the Federal Housing Administrator has insured or has made a commitment to insure, pursuant to Title II of the National Housing Act, and may obtain such insurance.

Eligibility.

SEC. 3. All banks, trust companies, insurance companies and other financial institutions, on being approved as eligible for credit insurance pursuant to Title I of the National Housing

Act, may make such loans as are authorized by Title I of the National Housing Act.

SEC. 4. Mortgages on real estate which have been accepted for insurance by the Federal Housing Administrator pursuant to Title II of the National Housing Act, debentures issued pursuant to Title II of the National Housing Act, and obligations of national mortgage associations organized under Title II of the National Housing Act, may be used as security for any depository bond or obligation whenever any kind of bonds or other securities are required or may by law be deposited as security.

Mortgages available as depository bonds.

SEC. 5. No law of this State prescribing the nature, amount or form of security or requiring security upon which loans or investments may be made, or prescribing or limiting the rates or time of payment of the interest any obligation may bear, or prescribing or limiting the period for which loans or investments may be made, shall be deemed to apply to loans or investments made pursuant to the foregoing paragraphs.

General laws not applicable to such investments.

SEC. 6. If any part of this Act should for any reason be declared invalid by any court, such invalid part shall in no wise effect the remainder, which shall remain in full force.

Valid parts of Act upheld.

SEC. 7. This Act shall be in effect from the date of its ratification.

Ratified this the 8th day of March, A. D. 1935.

S.B. 169

CHAPTER 72

AN ACT TO AMEND SECTION EIGHTY-FIVE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SO AS TO CLARIFY THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That section eighty-five of the Consolidated Statutes of North Carolina be, and the same is hereby, amended by inserting after the period following the word "court" at the end of the first sentence of said section and before the word "Upon" with which the second sentence of said section begins, the following sentence: "When any order for a public sale hereunder has been made or may hereafter be made by the court and the personal representative of a decedent, a commissioner or any other person is or has been appointed by the court to make such sale the provisions of section two thousand five hundred and ninety-one, chapter Mortgages and Deeds of Trust shall apply and the provisions of section seven hundred and sixty-three, sub-chapter, Special Proceedings shall not apply."

C. S. 85, amended.

Procedure for sale of decedent's property.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

S.B. 173

CHAPTER 73

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS OF PITT COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes be and the same is hereby amended by striking out all of the paragraph relating to Pitt County under the heading "Fifth District" in said section and inserting in lieu thereof the following:

Terms of Pitt
County Superior
Court.

"Pitt—Seventh Monday before the first Monday in March, for civil cases only; sixth Monday before the first Monday in March; second Monday before the first Monday in March, for civil cases only; second Monday after the first Monday in March to continue for two weeks; sixth Monday after the first Monday in March and seventh Monday after the first Monday in March to constitute one term for the trial of criminal and civil cases; ninth Monday after the first Monday in March to continue for one week for the trial of civil cases; eleventh Monday after the first Monday in March, for civil cases only; twelfth Monday after the first Monday in March, for civil cases only; second Monday before the first Monday in September, for civil cases only; first Monday before the first Monday in September; first Monday after the first Monday in September, for civil cases only; third Monday after the first Monday in September, for civil cases only; seventh Monday after the first Monday in September, for civil cases only; eighth Monday after the first Monday in September; eleventh Monday after the first Monday in September, to continue for one week for the trial of civil cases.

Assignment of
judges.

"For the terms beginning the ninth Monday after the first Monday in March and the eleventh Monday after the first Monday in September the Governor may appoint a judge to hold the same from among the regular or emergency judges."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

S.B. 211

CHAPTER 74

AN ACT TO AMEND CHAPTER TWO HUNDRED AND TEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE RELATING TO THE AUTHORITY OF THE STATE BAR.

The General Assembly of North Carolina do enact:

SECTION 1. That section nine of chapter two hundred and ten of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended by striking out in line five the word "and" between the words "discipline" and "disbarment" and inserting a comma, and by inserting between the words "disbarment" and "of" in line five the words "and restoration." Ch. 210, Public Laws 1933, amended, as to disbarment of attorneys.

SEC. 2. That section fifteen of chapter two hundred and ten of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended by striking out in line two of paragraph two the words "under the provisions of this act." Again amended.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

S.B. 238

CHAPTER 75

AN ACT TO EXTEND THE TIME FOR INSTITUTING FORECLOSURE PROCEEDINGS ON CERTIFICATES OF SALE FOR LAND SOLD FOR TAXES FOR THE YEAR ONE THOUSAND NINE HUNDRED AND THIRTY-TWO.

The General Assembly of North Carolina do enact:

SECTION 1. That the time for instituting action for the foreclosure of certificates of sale for land sold for taxes for the year one thousand nine hundred and thirty-two by all counties and municipalities be, and the same is hereby extended to December first, one thousand nine hundred and thirty-five. Time for beginning tax foreclosure suits for 1932 taxes extended.

Counties excepted
until approved
by governing au-
thorities.

Provided, this act shall also apply to suits on the tax receipt.

SEC. 2. This act shall not apply to Guilford, Granville, Cabarrus, Gates, Pitt, Camden, Lee, Wayne, Vance, Forsyth, Rutherford, Buncombe, Cleveland, Lincoln, Alleghany, Watauga, Cumberland, Randolph, McDowell, Orange, Sampson, Davidson, Onslow, Rockingham, New Hanover, Brunswick, Haywood, Chatham, Robeson, Transylvania, Washington, Franklin, Halifax, Stokes, Hertford, Moore, Columbus, Durham, Dare, Edgecombe and Harnett Counties or the municipalities situate in said Counties until approved by the County Commissioners of said Counties or the governing body of the municipality to be affected by this act.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

H.B. 138

CHAPTER 76

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SEVENTY-NINE PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-ONE ENTITLED "AN ACT TO PROVIDE FOR THE REGULATION OF WORKMEN'S COMPENSATION RATES."

The General Assembly of North Carolina do enact:

Ch. 279, Pub-
lic Laws 1931,
Workmen's Com-
pensation Law,
amended.

Acceptance by
insurance com-
panies of re-
jected risks.

SECTION 1. That Chapter two hundred and seventy-nine, Public Laws one thousand nine hundred and thirty-one, be amended by adding at the end of the first paragraph in Section two thereof after the period and before subsection (a), the following: "It shall be the duty of all companies underwriting workmen's compensation insurance in this State and being members of the Compensation Rating and Inspection Bureau of North Carolina, as defined in this Act, to insure and accept any workmen's compensation insurance risk which shall have been tendered to and rejected by any three members of said Bureau in the manner hereinafter provided. When any such rejected risk is called to the attention of the Compensation Rating and Inspection Bureau of North Carolina and it appearing that said risk is in good faith entitled to such coverage, the Bureau shall fix the initial premium therefor, (subject to the approval of the Insurance Commissioner), and upon its payment said Bureau shall designate a member whose duty it shall be to issue a standard workmen's compensation policy of insurance containing the usual and customary

Fixing premium.

provisions found in such policies therefor. Before any such risk shall be assigned under the provisions of this Act such risk shall, if demanded, furnish the Bureau a certificate of the Division of Standards and Inspection of the Department of Labor that he is complying with the rules and regulations of that department. The Bureau shall within thirty days after the approval of this Act make and adopt such rules as may be necessary to carry this law into effect, subject to final approval of the Insurance Commissioner. As a prerequisite to the transaction of workmen's compensation insurance in this State every member of said Bureau shall file with the Insurance Commissioner written authority permitting said Bureau to act in its behalf as provided in this Act, and an agreement to accept such risks as are assigned to said insurance carrier by said Bureau, as provided in this Act."

Compliance with rules.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

H.B. 235

CHAPTER 77

AN ACT TO MAKE THE PROVISIONS OF SECTION ONE THOUSAND EIGHT HUNDRED SIXTY-FOUR OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO DEPREDATIONS OF DOMESTIC FOWLS, APPLICABLE TO UNION COUNTY. (APPLICABLE ALSO TO MOORE, GATES, AVERY, AND MARTIN COUNTIES.)

The General Assembly of North Carolina do enact:

SECTION 1. That all of the provisions of section one thousand and eight hundred and sixty-four of Volume Three of the Consolidated Statutes relating to depredations of domestic fowls are hereby made applicable to the Counties of Union, Moore, Gates, Avery and Martin.

C. S. 1864, amended, as to depredations of domestic fowls in certain counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day^e of March, A. D. 1935.

H.B. 312

CHAPTER 78

AN ACT TO AMEND SECTION ONE THOUSAND EIGHT HUNDRED AND SIXTY-FOUR OF THE CONSOLIDATED STATUTES RELATIVE TO DEPREDACTIONS OF DOMESTIC FOWLS IN CERTAIN COUNTIES.

The General Assembly of North Carolina do enact:

C. S. 1864,
amended, as to
depredations of
domestic fowls in
Johnston County.

SECTION 1. That section one thousand eight hundred and sixty-four of the Consolidated Statutes of North Carolina, be and the same is hereby amended by inserting the word "Johnston" just following the word "Jackson" and just before the word "Lee" in the list of counties therein enumerated to which said section is applicable.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

S.B. 141

CHAPTER 79

AN ACT TO AMEND CHAPTER ONE HUNDRED FIFTY-NINE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, AND TO MAKE MORE EFFECTIVE THE PROVISIONS OF SAID CHAPTER PROVIDING FOR THE REMOVAL OF "DOUBLE LIABILITY" FROM STOCKHOLDERS IN EXISTING BANKING CORPORATIONS.

The General Assembly of North Carolina do enact:

Ch. 159, Pub-
lic Laws 1933,
amended, as to
double liability of
bank stock.

SECTION 1. That Chapter one hundred fifty-nine, Public Laws of one thousand nine hundred thirty-three, be amended by inserting the word "common" immediately before the words "capital," "stockholder" or "stockholders" or the words "capital stock" wherever they occur in said Chapter, except that said word "common" is not to be inserted immediately before the word "stockholders" in the lettered paragraphs in Section Three of said Chapter.

Again amended.

SEC. 2. That Chapter one hundred fifty-nine, Public Laws of one thousand nine hundred thirty-three, Section three, lettered paragraph (a), be and the same is hereby amended by inserting after the word "vote" in said lettered paragraph and before the comma immediately following said word the following: "of each class of stockholders voting as a class."

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed to the extent, only, of such conflict. Conflicting laws repealed.

SEC. 4. That this act shall be in effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

S.B. 142

CHAPTER 80

AN ACT TO AMEND SECTION NINE, CHAPTER ONE HUNDRED FIFTY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, SO AS TO PROVIDE FOR THE INCLUSION OF THE PREFERRED CAPITAL STOCK OF BANKING CORPORATIONS IN THE MINIMUM CAPITAL REQUIRED BY LAW FOR SUCH CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section nine, Chapter one hundred fifty-five, Public Laws of one thousand nine hundred thirty-three, be amended by changing the period at the end of said Section to a semi-colon and adding the following: "*Provided further* that in determining whether or not the minimum capital or capital stock required in Section two hundred seventeen (a), two hundred seventeen (j), two hundred twenty (r), two hundred twenty-five (d) and six thousand three hundred seventy-nine, each of Consolidated Statutes as amended, has been supplied to such bank or banking corporation, the Commissioner of Banks shall include preferred stock as capital or capital stock." Ch. 155, Public Laws 1933, amended, as to inclusion of preferred stock in required bank capital.

SEC. 2. That all laws and clauses of laws in conflict herewith be repealed to the extent of such conflict. Conflicting laws repealed.

SEC. 3. That this act shall be in effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

S.B. 143

CHAPTER 81

AN ACT TO AMEND CONSOLIDATED STATUTES SECTIONS TWO HUNDRED AND TWENTY (A) (BEING SECTION TWENTY-SIX, CHAPTER FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-ONE AS AMENDED), TWO HUNDRED AND TWENTY (C) (BEING SECTION TWENTY EIGHT, CHAPTER FOUR, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-ONE AS AMENDED), TWO HUNDRED AND TWENTY-FIVE (F) (AS AMENDED), AND SUB-SECTION EIGHT, SECTION TWO HUNDRED AND EIGHTEEN (C) (BEING CHAPTER ONE HUNDRED AND THIRTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN), AND TO MAKE MORE EFFECTIVE THE INSURANCE OF DEPOSITS IN NORTH CAROLINA STATE BANKS BY THE FEDERAL DEPOSIT INSURANCE CORPORATION, AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA.

The General Assembly of North Carolina do enact:

C. S. 220(a),
amended.

SECTION 1. That Section two hundred and twenty (a) of Consolidated Statutes of North Carolina as amended be and the same is hereby amended by inserting at the end of said Section a new numbered paragraph as follows:

Insurance of
bank deposits in
Federal Deposit In-
surance Corpora-
tion.

"5. Subject to the approval of the Commissioner of Banks and on the authority of its board of directors, or a majority thereof, to enter into such contracts, incur such obligations and generally to do and perform any and all such acts and things whatsoever as may be necessary or appropriate in order to take advantage of any and all memberships, loans, subscriptions, contracts, grants, rights or privileges, which may at any time be available or inure to banking institutions, or to their depositors, creditors, stockholders, conservators, receivers or liquidators, by virtue of those provisions of Section eight of the Federal Banking Act of one thousand nine hundred and thirty-three (Section twelve B of the Federal Reserve Act as amended) which establish the Federal Deposit Insurance Corporation and provide for the insurance of deposits, or of any other provisions of that or any other act or Resolution of Congress to aid, regulate or safeguard banking institutions and their depositors, including any amendments of the same or any substitutions therefor; also, to subscribe for and acquire any stock, debentures, bonds or other types of securities of the Federal Deposit Insurance Corporation and to comply with the lawful regulations and requirements from time to time issued or made by such corporation."

Subscription of
stock in such
Corporation.

SEC. 2. That Section two hundred and twenty-five (f) of Consolidated Statutes as amended be amended by inserting at the end thereof a new numbered paragraph as follows: C. S. 225.
amended, to like
effect.

"5. Subject to the approval of the Commissioner of Banks and on the authority of its board of directors, or a majority thereof, to enter into such contracts, incur such obligations and generally to do and perform any and all such acts and things whatsoever as may be necessary or appropriate in order to take advantage of any and all memberships, loans, subscriptions, contracts, grants, rights or privileges, which may at any time be available or inure to banking institutions, or to their depositors, creditors, stockholders, conservators, receivers or liquidators, by virtue of those provisions of Section eight of the Federal Banking Act of one thousand nine hundred and thirty-three (Section twelve B of the Federal Reserve Act as amended) which establish the Federal Deposit Insurance Corporation and provide for the insurance of deposits, or of any other provisions of that or any other act or Resolution of Congress to aid, regulate or safeguard banking institutions and their depositors, including any amendments of the same or any substitutions therefor; also, to subscribe for and acquire any stock, debentures, bonds or other types of securities of the Federal Deposit Insurance Corporation and to comply with the lawful regulations and requirements from time to time issued or made by such corporations."

SEC. 3. That Section two hundred and twenty (c) of the Consolidated Statutes of North Carolina, being Section twenty-eight, Chapter four, Public Laws of one thousand nine hundred and twenty-one, as amended by Section five, Chapter two hundred and forty-three, Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by changing the period at the end of the section as amended to a semi-colon and adding the following proviso: "Provided that the limitations imposed in this Section on the ownership of stock in or securities of corporations is suspended to the extent (and to that extent only) that any bank operating under the supervision of the Commissioner of Banks may subscribe for and purchase shares of stock in or debentures, bonds or other types of securities of any corporation organized under the laws of the United States of America for the purpose of insuring to depositors a part or all of their funds on deposit in banks where and to such extent as such stock or security ownership is required in order to obtain the benefits of such deposit insurance for its depositors."

C. S. 220(c),
amended.

Limitation on
bank's holding
stock removed as
to stock in
such Corporation.

C. S. 218,
amended.

Corporation may
act as agent
of Commissioner
of Banks in
closed institu-
tions.

No bond neces-
sary.

Conflicting laws
repealed.

SEC. 4. That Subsection eight, Section two hundred and eighteen (c) of Consolidated Statutes of North Carolina as amended be and the same is hereby amended by changing the period after the word "bond" in the last line of said paragraph to a semi-colon and adding the following proviso: "*Provided*, that where such bank under this Section is taken possession of by the Commissioner of Banks, he may, in his discretion with the approval of the Advisory Commission to the Commissioner of Banks, appoint as his agent with the powers, duties and responsibilities of such agent under this Section, the Federal Deposit Insurance Corporation or any corporation or agency established under and by virtue of the laws of the United States of America which is established for the purposes for which the said Federal Deposit Insurance Corporation was created under the Banking Act of one thousand nine hundred and thirty-three enacted by Congress; and *provided further* that such appointment may be made when and only when the liabilities of such bank to its depositors are insured by said corporation or agency, either in whole or in part. In the event of such appointment such corporation or agency, with the approval of the Commissioner of Banks, may serve as such agent without giving the bond required under all other circumstances in this Subsection."

SEC. 5. That all laws and clauses of laws in conflict with this act be and they are hereby repealed to the extent of such conflict and to that extent only.

SEC. 6. That this act shall be in effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

S.B. 177

CHAPTER 82

AN ACT TO AMEND SECTION ONE, CHAPTER THREE HUNDRED AND THREE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO THE POWERS OF BANKS.

The General Assembly of North Carolina do enact:

Ch. 303, Pub-
lic Laws 1933,
amended.

Securities in
which banks
may deal.

SECTION 1. That Section one, Chapter three hundred and three, Public Laws of North Carolina, Session of one thousand nine hundred and thirty-three, be and the same is hereby amended by striking out the words: •

"Obligations of the United States, obligations of the State of North Carolina, and/or obligations of any political subdivision thereof, or of cities, towns, or other corporate municipalities in the State of North Carolina," and in place thereof inserting the following:

"Obligations of the United States, or general obligations of any State or of any political subdivision thereof, or of cities, towns, or other corporate municipalities of any State or obligations issued under authority of the Federal Farm Loan Act, as amended, or issued by the Federal Home Loan Banks or the Home Owners' Loan Corporation."

SEC. 2. All laws or clauses of laws in conflict herewith are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

S.B. 266

CHAPTER 83

AN ACT TO AMEND SECTION FOUR THOUSAND FIVE HUNDRED EIGHTY-FIVE OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand five hundred eighty-five of the Consolidated Statutes be and the same is hereby amended by adding the following to the end of said section: C. S. 4585, amended.

"*Provided, however, that every judgment nisi upon a forfeited recognizance shall be docketed by the Clerk of the Superior Court as all civil judgments rendered at term time in a special judgment docket, and the same shall be indexed and cross-indexed as are other judgments: Provided further, that upon the remission of any forfeited recognizance or other change therein made as hereinafter provided, the Clerk of the Superior Court shall make an appropriate entry of same upon the judgment docket: Provided further, that in the event judgment absolute shall be rendered upon any such forfeited recognizance and entry of same shall also be made upon said judgment docket. All judgments absolute rendered in such instances shall relate back and take effect as of the first day of the term of court that said judgment nisi is entered as in all civil judgments, and said judgment nisi shall become a lien upon any property of the parties thereto as of the date of the commencement of the term of court at which judgment nisi is entered.*" Judgments nisi upon forfeited recognizance.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Indexing and docketing.

SEC. 3. That this act shall apply to Forsyth County only. Judgments absolute.

SEC. 4. That this act shall be in full force and effect from and after its ratification. Effective date.

Ratified this the 11th day of March, A. D. 1935. Lien on realty.

Conflicting laws repealed.

As to Forsyth County only.

H.B. 532

CHAPTER 84

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FIFTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATING TO PAYMENT OF CRIMINAL COSTS BEFORE A JUSTICE OF THE PEACE AND OTHER INFERIOR COURTS IN SWAIN COUNTY.

The General Assembly of North Carolina do enact:

Ch. 252, Public Laws 1931, and C.S. 1288, amended.

SECTION 1. That section two of chapter two hundred and fifty-two of the Public Laws of one thousand nine hundred and thirty-one, the same being section one thousand two hundred and eighty-eight of the Consolidated Statutes as therein enacted be, and the same is hereby amended by adding at the end of said section the following:

Payment of criminal costs in inferior courts in Swain County and Bryson City.

"*Provided*, that in cases where the defendant is sentenced to work upon the public roads by any justice of the peace of Swain County, or by the Mayor of the Town of Bryson City, and in such case or cases said defendant or defendants are unable to pay the costs of such action, the Commissioners of Swain County are authorized and empowered to pay one-half the costs in such cases, if tried before a justice of the peace in Swain County, and the aldermen of the Town of Bryson City are authorized and empowered to pay one-half the costs in such cases, if tried before the Mayor of the Town of Bryson City, and when so authorized by said boards, Swain County shall be liable for one-half the costs, if tried before a justice of the peace, and the Town of Bryson City shall be liable for one-half the costs, if tried before the Mayor of the Town of Bryson City."

Application.

SEC. 2. That the provisions of this act shall apply only to Swain County and the Town of Bryson City.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

H.B. 553

CHAPTER 85

AN ACT TO AMEND HOUSE BILL NUMBER TWENTY-NINE OF THE ONE THOUSAND NINE HUNDRED THIRTY-FIVE GENERAL ASSEMBLY OF NORTH CAROLINA, RATIFIED FEBRUARY TWENTIETH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE, SAME BEING "AN ACT TO PROHIBIT THE MANUFACTURE, SALE, POSSESSION AND USE OF SLOT MACHINES, GAMBLING APPARATUS AND DEVICES."

The General Assembly of North Carolina do enact:

SECTION 1. That section eight of the said House Bill number twenty-nine of the one thousand nine hundred thirty-five session of the General Assembly of North Carolina be amended by striking out the period at the end of the said section eight and inserting in lieu thereof a comma, and by adding immediately after the said comma the following words: "*Provided however, that the possession of the machines or devices herein declared unlawful shall not become unlawful until May first, one thousand nine hundred thirty-five,*" it being the purpose of this amendment to permit the present owner and/or operators of the said machines until May first, one thousand nine hundred thirty-five, to dispose of the said machines.

H. B. 29, Public Laws 1935, amended.

Effective date of law on slot machines May 1, 1935.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

H.B. 616

CHAPTER 86

AN ACT TO AUTHORIZE THE COMMITTEE ON PENAL INSTITUTIONS OF THE HOUSE OF REPRESENTATIVES AND SENATE TO CONDUCT AN INQUIRY WITH REFERENCE TO THE TREATMENT OF CONVICTS IN PRISON CAMPS, AUTHORIZING THE SAID COMMITTEE TO REQUIRE THE ATTENDANCE OF WITNESSES AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. The committee on penal institutions of the House of Representatives and the committee on penal institutions of the Senate, sitting in joint session, acting either as a full committee or through a joint sub-committee, shall have power to conduct an investigation of the treatment of prisoners in the convict camps of this state, and particularly in Mecklenburg County, and in the conduct of such investigation shall have full power and authority to subpoena witnesses and

Committees on penal institutions authorized to investigate treatment of prisoners.

Judicial powers.

Report of findings.

Appropriation for purpose.

require their attendance and testimony, to require the production of all books and papers and records which in its opinion shall be necessary or desirable to a finding of all the facts under investigation. After conducting such investigation, which said committees are hereby required to make, full report of all findings shall be immediately submitted for the consideration of the General Assembly.

SEC. 2. There is hereby appropriated for the necessary expenses of said committees such amount as may be necessary to conduct said investigation in a thorough manner, not to exceed the sum of five hundred dollars (\$500.00).

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

S.B. 86

CHAPTER 87

AN ACT TO AMEND CONSOLIDATED STATUTES SECTIONS FIVE THOUSAND TWO HUNDRED AND EIGHT TO FIVE THOUSAND TWO HUNDRED AND FORTY-ONE, INCLUSIVE, RELATING TO SAVINGS AND LOAN ASSOCIATIONS BY CHANGING THE NAME THEREOF FROM "SAVINGS AND LOAN ASSOCIATIONS" TO "CREDIT UNIONS."

The General Assembly of North Carolina do enact:

C. S. 5208-5241, amended, changing name of "Savings and Loan Associations" to "Credit Unions."

SECTION 1. That in order to make the name of this organization conform with the names of similar organizations authorized by Federal Statute, the words "savings and loan associations," wherever appearing in Consolidated Statutes, Sections five thousand two hundred and eight to five thousand two hundred and forty-one, inclusive, (Michie's Code of one thousand nine hundred thirty-one) shall be changed to read "credit unions."

C. S. 5209, repealed.

SEC. 2. That Consolidated Statutes, Section five thousand two hundred and nine (a) (Michie's Code of one thousand nine hundred thirty-one) sub-chapter three, Article Eight, be and the same is hereby repealed.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1935.

S.B. 224

CHAPTER 88

AN ACT TO AMEND CHAPTER THREE HUNDRED AND FIFTY-FIVE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO THE DISTRIBUTION OF STATE LAWS, REPORTS, AND PUBLICATIONS TO THE LIBRARY OF THE UNIVERSITY OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Chapter three hundred and fifty-five of the Public Laws of one thousand nine hundred and thirty-three be amended by adding immediately preceding the *Proviso* therein a sentence to read as follows: "In order to enable the Library of the University of North Carolina at Chapel Hill to complete the project for exchange of public documents with other states undertaken pursuant to Chapter three hundred and fifty-five of the Public Laws of one thousand nine hundred and thirty-three, the Secretary of State shall furnish that Library with fifteen (15) additional volumes of the current annual Supreme Court Reports of North Carolina beginning with the ratification of this act."

Ch. 355, Public Laws 1933, amended, as to furnishing Supreme Court Reports to University Library.

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1935.

S.B. 122

CHAPTER 89

AN ACT TO ABOLISH SECTION SIX THOUSAND THREE HUNDRED AND FIFTY-ONE OF SUB-CHAPTER TWO OF CHAPTER ONE HUNDRED AND SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA ONE THOUSAND NINE HUNDRED AND NINETEEN, AND ENACTING A NEW SECTION RELATING TO DIVIDENDS PAID TO AND THE CONTINGENT LIABILITY OF POLICYHOLDERS IN MUTUAL FIRE INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section six thousand three hundred and fifty-one of Sub-Chapter two of Chapter one hundred and six of the Consolidated Statutes of North Carolina one thousand nine hundred and nineteen, be and the same is hereby repealed, and a new section to be known as Section six thousand three hundred and fifty-one of Sub-Chapter two of Chapter one hundred and six of the Consolidated Statutes of North Carolina one thousand nine hundred and nineteen in lieu thereof is

C.S. 6351, amended.

Payment of dividends to policyholders in mutual fire insurance companies.

Liability of policyholders for assessments.

Contingent liability.

Policies without contingent liability.

Exception.

Conflicting laws repealed.

hereby enacted, to read as follows: "6351. The directors of a mutual fire insurance company may from time to time, by vote, fix and determine the amount to be paid as a dividend upon policies expiring during each year. Each policyholder is liable to pay his proportional share of any assessments which are made by the company in accordance with law and his contract on account of losses incurred while he was a member, if he is notified of such assessments within one year after the expiration of his policy. Any mutual fire insurance company doing business with a fixed annual premium may in its by-laws and policies fix the contingent liability of its members for the payment of losses and expenses not provided for by its cash funds, which contingent liability must not be less than a sum equal to the cash premium written in his policy and in addition thereto. The by-laws may also provide for policies to be issued for cash premiums without contingent liability of policyholders; *provided*, that no mutual fire insurance company shall issue any policy without contingent liability until and unless it possesses a surplus of at least one hundred thousand dollars. The total amount of the liability of the policyholder must be plainly and legibly stated upon the back of each policy. Whenever any reduction is made in the contingent liability of members, it applies proportionally to all policies in force." *Provided* this act shall not apply to Farmers Mutual Fire Insurance Companies.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1935.

S.B. 200

CHAPTER 90

AN ACT TO AMEND SUBSECTION SIX OF SECTION THREE THOUSAND NINE HUNDRED AND TWENTY-FOUR (d) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO TRANSACTIONS EXEMPTED FROM THE OPERATION OF THE CAPITAL ISSUES LAW.

The General Assembly of North Carolina do enact:

C.S. 3924,
amended.

SECTION 1. That Subsection six of Section three thousand nine hundred and twenty-four (d) Consolidated Statutes of North Carolina with reference to transactions exempted from the operations of the Capital Issues Law be, and the same is hereby amended by striking out the period at the end thereof

and inserting in lieu of the same a semi-colon and the following:

"The transfer or exchange by or on the account of one corporation of its own securities to the holders of the securities of another corporation, in any plan of distribution or exchange providing for the assumption by the issuing corporation of the securities for which its own securities are issued, or are to be issued, where the plan of distribution or exchange has been filed for more than twenty days with the Securities and Exchange Commission of the United States Government or like agency of the United States Government charged with the registration of securities."

Exempted transactions from Capital Issues Law.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1935.

H.B. 136

CHAPTER 91

AN ACT TO ESTABLISH A SANATORIUM IN WESTERN NORTH CAROLINA FOR THE TREATMENT OF TUBERCULOSIS.

The General Assembly of North Carolina do enact:

SECTION 1. That there shall be established in Western North Carolina in the manner hereinafter set out a sanatorium for the treatment of persons afflicted with tuberculosis.

Tubercular Sanatorium created for Western North Carolina.

SEC. 2. That the control of said sanatorium shall be vested in a board of directors composed of nine members to be appointed by the Governor of North Carolina and approved by the State Senate.

Directors named by Governor.

SEC. 3. The said board of directors shall be divided into three classes of three directors each, the first class to serve for a period of two years, the second class for a period of four years and the third class for a period of six years, and at the expiration of the terms of the several classes, shall be appointed for a period of six years. The secretary of the North Carolina State Board of Health shall be ex-officio a member of the board of directors.

Terms of directors.

SEC. 4. That in case of a vacancy or vacancies in the board of directors for any cause, their successor or successors shall be appointed by the Governor, and their appointment will be reported to the next succeeding session of the Senate of the General Assembly of North Carolina for confirmation.

Ex-officio director.

Vacancy appointments.

SEC. 5. The said board of directors shall be, and they are hereby constituted a body politic and corporate, under the name and style of the "Western North Carolina Sanatorium

Directors incorporated.

for the Treatment of Tuberculosis," and upon them, as such, are hereby conferred all the duties, powers, privileges and obligations incident to bodies corporate.

Organization of directors.

SEC. 6. That said board of directors are hereby given full power and authority to meet and organize and from their number select a chairman to purchase a site or sites in Western North Carolina, to purchase, renovate, remodel or erect buildings and provide such apparatus and equipment as may be necessary to establish said sanatorium and prepare it for the reception of patients, such expenditure not to exceed the sum of two hundred and fifty thousand (\$250,000) dollars hereinabove appropriated.

Acquisition of site.

Appropriation.

Selection of superintendent.

Qualifications.

SEC. 7. The board of directors shall have the power to elect a superintendent and prescribe his duties. The said superintendent shall be a skilled physician, trained and experienced in the treatment of tuberculosis, of good moral character, and good business habits, and otherwise qualified to discharge the duties of his office. He shall hold office for a period of two years from and after the date of his election, unless sooner removed therefrom by the board for incompetence or misconduct in office, and shall keep a record of his transactions and duly enter the same in a book or books for that purpose.

Term of office.

Records to be kept.

Officers and employees.

SEC. 8. That said superintendent shall employ such subordinate officers and employees of said sanatorium as may be necessary, and fix their compensation, subject to the approval of said board, and within the appropriation made to said institution; the said superintendent shall have the power to discharge any of the employees for incompetence or misconduct in office, and his proceedings in regard to any act of this character shall be reported to the said board of directors.

Discharge of same.

Monthly reports of superintendent.

SEC. 9. The superintendent shall make monthly reports to the chairman of the board of directors, clearly setting forth the conditions and workings of the institution, and upon the receipt of said report, said chairman shall have the authority to convene said board if, in his discretion, he deems it necessary to do so. Said superintendent shall make a detailed report of the conditions and workings of the institution every three months to the board of directors, and he shall annually make a detailed report to the Governor of North Carolina. The board of directors shall be required to hold meetings of their board every three months or oftener if the chairman of said board shall call them together, and the said board shall be required to make biennial reports of the conditions and workings of the hospital to the Governor and General Assembly.

Quarterly reports.

Annual report to Governor.

Board meetings.

Reports to Legislature.

SEC. 10. The board of directors shall at their first meeting select from their number an executive committee composed of the chairman of said board and two other members, who, in the absence of the board of directors, shall have the direction of the affairs of said hospital. The successors to the members of the executive committee and the manner and time of their election shall be provided by the by-laws and regulations made for the said institution.

Executive committee.

SEC. 11. The board of directors shall make all by-laws and regulations for the government of said institution as shall be necessary, among which regulations shall be such as shall make said sanatorium as nearly self-supporting as shall be consistent with the purpose of its creation.

By-laws and regulations.

SEC. 12. That in addition to the powers generally granted to bodies corporate in North Carolina, the "Western North Carolina Sanatorium for the Treatment of Tuberculosis" shall have and is hereby granted authority to receive gift or grant from the United States government or any other agency or government, and shall have the right by a vote of the board of directors, approved by the Treasurer of the State of North Carolina, to issue bonds of said institution payable solely out of the receipts or revenues of any undertaking engaged in or undertaken by said board for which said bonds were issued, but shall not have the right to pledge any property of the institution or to make said bonds an obligation of said institution further than the revenue derived from the projects for which the bonds were issued, and said bonds so issued shall not be a charge upon the general property of the Western North Carolina Sanatorium for the Treatment of Tuberculosis, nor any obligation of the State of North Carolina.

Power to receive gifts and grants.

Bond issues.

Security for bonds.

SEC. 13. That the Treasurer of the State of North Carolina shall be ex-officio Treasurer of said corporation and shall keep all accounts of said sanatorium and pay out all monies to its credit in the way and manner as now or hereafter may be provided by law for the disbursement of funds of the State of North Carolina specifically allotted to any institution or for any specified purpose.

State Treasurer as treasurer of Sanatorium.

SEC. 14. For the purpose of securing a site or sites and purchasing, renovating, remodeling or erecting the necessary buildings for the Western North Carolina Sanatorium for the Treatment of Tuberculosis there is hereby appropriated the sum of two hundred and fifty thousand (\$250,000) dollars, or so much thereof as may be needed, which is hereby denominated a building fund, said sum to be raised by the issuance of the bonds of the State of North Carolina in the sum of two hundred and fifty thousand (\$250,000) dollars,

Appropriation for construction.

Disbursement of
bond proceeds.

or so much thereof as may be needed. The proceeds from the sale of said bonds shall be deposited with the Treasurer of the State of North Carolina for the credit of the building fund of the Western North Carolina Sanatorium for the Treatment of Tuberculosis.

Appropriation for
biennial main-
tenance.

SEC. 15. For the purpose of maintaining and defraying the running expenses of said sanatorium, there is hereby appropriated for the year one thousand nine hundred thirty-five—thirty-six the sum of ten thousand (\$10,000) dollars, and for the year one thousand nine hundred thirty-six—thirty-seven the sum of one hundred thousand (\$100,000) dollars from the general funds of the State of North Carolina, and which shall be deposited with the Treasurer of the State and disbursed in the manner all other appropriations to State institutions are disbursed.

Gifts and
donations.

SEC. 16. The said board of directors shall be empowered to receive or accept gifts or donations for the benefit of said sanatorium which shall be used by said board in their discretion for the purpose of carrying out the work for which the sanatorium is established.

Pay of
directors.

SEC. 17. That each member of the board of directors shall be entitled to receive as compensation the sum of five (\$5.00) dollars per day while engaged in attending to the affairs of said sanatorium and in addition thereto his necessary traveling expenses and hotel bills.

Conflicting laws
repealed.

SEC. 18. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 19. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1935.

S.B. 21

CHAPTER 92

AN ACT TO AMEND SECTION THREE THOUSAND THREE HUNDRED SIXTY-SIX (i) OF THE CONSOLIDATED STATUTES, RELATIVE TO DEFECTIVE PROBATE OF INSTRUMENTS OF WRITING.

The General Assembly of North Carolina do enact:

C.S. 3366,
amended.

SECTION 1. That section three thousand three hundred sixty-six (i) of the Consolidated Statutes be and the same is hereby amended by striking out all of said section and inserting in lieu thereof the following:

Validation of
defective pro-
bates.

"Three thousand three hundred sixty-six (i) *Validation of instruments registered without probate.* In every case where it shall appear from the records in the Office of the Register

of Deeds of any County in the State that any instrument of writing required or allowed by law to be registered has been registered, prior to January first, nineteen hundred and twenty, without any acknowledgment, proof, privy examination, probate, adjudication and order of registration, or upon a defective acknowledgment, proof, privy examination, probate, adjudication and order of registration, the record of such instrument may, notwithstanding, be read in evidence in any of the Courts of this State, if otherwise competent. This Act shall not apply to creditors and purchasers for value, or to pending suits. This Act shall apply to the Counties of Graham and Cherokee only."

Competent as evidence.

Only as to Graham and Cherokee Counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in force and effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1935.

S.B. 53

CHAPTER 93

AN ACT TO REPEAL CHAPTER FORTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, BEING "AN ACT TO AMEND SECTION THREE THOUSAND EIGHT HUNDRED AND NINETY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO FEES OF WITNESSES."

The General Assembly of North Carolina do enact:

SECTION 1. That chapter forty of the Public Laws of one thousand nine hundred and thirty-three, being "An act to amend section three thousand eight hundred and ninety-three of the Consolidated Statutes of North Carolina, relating to fees of witnesses," be and the same is hereby repealed only in so far as the same applies to cases where the defendant pays the costs: *provided*, this act shall only apply to Franklin, Guilford, Pitt, Richmond, Rowan and Wayne Counties.

Ch. 40, Public Laws 1933, and C.S. 3893, amended, as to witness fees.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Counties to which applicable.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1935.

S.B. 242

CHAPTER 94

AN ACT TO AMEND PLAN D OF THE MUNICIPAL CORPORATION ACT OF ONE THOUSAND NINE HUNDRED AND SEVENTEEN, CHAPTER FIFTY-SIX, ARTICLE NINETEEN, CONSOLIDATED STATUTES, TO INCREASE THE NUMBER OF COUNCIL AND ELECT THE MAYOR BY VOTE OF THE PEOPLE IN THE CITY OF CHARLOTTE.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter fifty-six, Article nineteen, part four, Plan D, Municipal Corporation Act of one thousand nine hundred seventeen, be amended by striking out all of Section two thousand eight hundred eighty-nine and substituting therefor, the following: "The City Council shall consist of five members in cities of a population of ten thousand inhabitants or less, and of seven members in cities of a population of more than ten and less than twenty thousand, and of nine members in cities of a population of more than twenty and less than forty thousand, and of eleven members in cities of more than forty thousand population, the population to be determined by the last United States census. The said councilmen shall be elected at large by and from the qualified voters of the city for a term of two years, and until their successors are elected and qualified; the election to be held at the same time and in the same manner as now provided for the general election of council members, except only as to the number of members, as above prescribed; *Provided*, that in cities having six or more wards or voting precincts, not more than two of such council members shall be residents of the same ward or precinct; and *provided further*, that in such cities in the primary election for the selection of candidates for membership in the council, if more than two candidates announce from the same ward or precinct, the ballots in such primary shall group the names of such candidates on the ticket, in alphabetical order, and above the names of such group, shall be printed the instructions to vote for 'not more than two'. If the voter shall vote for more than two of such group, such ballot as to the names composing such group shall not be counted by the election officers of such ward or precinct in ascertaining the result of such election."

SEC. 2. That Section two thousand eight hundred ninety of said act be amended by inserting after the word "The" and before the word "City" in line two, the words, "Mayor and," and by striking out the word "aforesaid" in lines two-three and substituting therefor the words "as herein provided" and by inserting between the word "the" and word "members"

Ch. 56, Public Laws 1917, and C. S. 2889, amended, as to Plan D government in Charlotte.

Membership on Council based on population.

Election of councilmen.

Restriction as to residence.

Primaries.

Void ballots.

C. S. 2890, amended.

Election of Mayor.

in line four the word "Mayor"; and amended further by striking out the entire sentence between the periods in line six and line ten, and substituting therefor the sentence, "The City Council shall thereupon elect from its members a mayor pro tem, who shall hold his office during the pleasure of the council"; and amended further by striking out in the proviso the word "three" in the fourth line from the end of said section and substituting therefor the words "a majority."

Mayor pro-
tem.

SEC. 3. That Section two thousand eight hundred ninety-one be amended by striking out the words "any two" in lines two-three, and inserting in lieu thereof the words "majority of the."

C. S. 2891,
amended.

SEC. 4. That Section two thousand eight hundred ninety-two be amended by striking out all of the sentence after the word "preside" in line three, and inserting in lieu thereof the words, "but shall have no vote except in case of a tie"; that said section be amended further by striking out the last sentence of said section and substituting therefor the following: "A majority of the affirmative votes of the Council shall be necessary for the passage of any order, ordinance, resolution or vote."

C. S. 2892,
amended, as to
voting in
Council.

SEC. 5. That Section two thousand eight hundred ninety-three be amended by inserting between the words "the" and "city" in line one, the words, "office of mayor and/or."

C. S. 2893,
amended.

SEC. 6. That Section two thousand eight hundred ninety-four be stricken out, and the following be substituted therefor: "There shall be a mayor elected by and from the qualified voters of the city, who shall hold office for two years from Wednesday after the first Monday in May following the election, and until his successor is elected and qualified"; the election for the mayor to be held at the same time and in the same manner, and under the same rules and regulations now applicable to the election of councilmen in said City.

C. S. 2894,
amended.

Election of
Mayor by
people.

SEC. 7. That Section two thousand eight hundred ninety-five be amended by striking out the word "seven" in line two and inserting in lieu the word "twelve," and further amended by striking out the word "three" in line five and inserting in lieu thereof the words "a majority of all."

C. S. 2895,
amended.

SEC. 8. That the provisions of this act shall apply to the City of Charlotte, North Carolina, only and that all laws and parts of laws in conflict with this act are hereby repealed.

As to Charlotte
only; conflicting
laws repealed.

SEC. 9. That this act shall be in force and become effective at the first general election for municipal officers for said City of Charlotte, North Carolina, after the ratification of this act.

Effective date.

Ratified this the 14th day of March, A. D. 1935.

H.B. 189

CHAPTER 95

AN ACT TO AMEND CHAPTER FIVE HUNDRED SIXTY-EIGHT, PUBLIC LAWS ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO THE INCORPORATION AND OPERATION OF CASH DEPOSITORIES IN THE COUNTY OF HAYWOOD AND IN THE TOWN OF BAILEY IN NASH COUNTY, AND THE TOWN OF HOBGOOD IN HALIFAX COUNTY.

The General Assembly of North Carolina do enact:

Ch. 568, Public Laws 1933, amended, as to cash depositories in Haywood County and towns of Bailey and Hobgood.

SECTION 1. That section one of chapter five hundred and sixty-eight of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended by inserting after the word "Nash" in the last line of said section the words "and the county of Haywood and the town of Bailey in the County of Nash, and the town of Hobgood in Halifax County."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1935.

H.B. 234

CHAPTER 96

AN ACT TO AMEND SECTION SIXTY-FIVE (a) OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO PAYMENT TO CLERK OF SUMS NOT EXCEEDING THREE HUNDRED DOLLARS DUE INTESTATES, MAKING THE SAME APPLY TO UNION COUNTY.

The General Assembly of North Carolina do enact:

C. S. 65, amended, as to small sums due intestates in Union County.

SECTION 1. That section sixty-five (a) of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting after the word "Harnett" in line fifteen of said section the word "Union."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1935.

H.B. 342

CHAPTER 97

AN ACT TO PROVIDE FOR SPECIAL JUDGES IN
NORTH CAROLINA.*The General Assembly of North Carolina do enact:*

SECTION 1. That the Governor of North Carolina may appoint four persons who shall possess the requirements and qualifications of special judges as prescribed by article four, section eleven of the Constitution, and who shall take the same oath of office, and otherwise be subject to the same requirements and disabilities as are or may be prescribed by law for judges of the Superior Court, save the requirements of residence in a particular district, to be special judges of the Superior Courts of the State of North Carolina. Two of the said judges shall be appointed from the Western Judicial Division and two from the Eastern Judicial Division, as now established. The Governor shall issue a commission to each of said judges so appointed for a term to begin July first, nineteen hundred thirty-five, and to end June thirtieth, nineteen hundred thirty-seven, and the said commission shall constitute his authority to perform the duties of the office of a special judge of the Superior Courts during the time named therein.

Special judges
to be appointed
by Governor.Two from West
and two from
East.

Term of office.

SEC. 2. That each special judge shall be appointed by the Governor on or before July first, nineteen hundred and thirty-five, and shall be subject to removal from office for the same causes and in the same manner as regular judges of the Superior Court; and vacancies occurring in the offices created by this act shall be filled by the Governor in like manner for the unexpired term thereof.

Time of ap-
pointment.

Removal.

Vacancies.

SEC. 3. That the Governor is further authorized and empowered, if in his judgment the necessity exists therefor, to appoint at such time as he may determine, not exceeding two additional judges, one of whom shall be a resident of the Eastern Judicial Division, and one of whom shall be a resident of Western Judicial Division, whose term of office shall begin from his or their appointment and qualification and to end June thirtieth, nineteen hundred and thirty-seven. That all the provisions of this act applicable to the four special judges directed and appointed shall be applicable to the two special judges authorized to be appointed under this section, except as to the provisions that the appointment shall be made on or before July first, nineteen hundred and thirty-five.

Provision for
two additional
judges.

Term of office.

SEC. 4. That the authority herein pursuant to article four, section eleven, of the Constitution of North Carolina, con-

May hold regu-
lar or special
terms.

ferred upon the Governor to appoint such special judges shall extend to regular as well as special terms of the Superior Court, with either civil or criminal jurisdiction, or both, as may be designated by the statutes or by the Governor pursuant to law.

Extent of powers
and jurisdiction.

SEC. 5. That such special judges during the time noted in their commission shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the regular judges of the Superior Courts in the courts which they are appointed or assigned by the Governor to hold, and shall have power to determine all matters and injunctions, receiverships, motions, habeas corpus proceedings and special proceedings or an appeal otherwise properly before them; but writs of injunction, orders to show cause, and other remedial or amendatory writs, orders and notices shall be returnable before them only in the county where the suit, proceeding or other cause is pending unless such judge is then holding the courts of that district, in which case the same may be returnable before him as before the regular judge of the Superior Court; and the same, when issued by any such special judge, may always be made returnable by him before the resident or presiding Superior Court Judge of each district to the same extent and in the same manner as any Superior Court Judge might do in like case.

Restriction as
to writs.

Salary and
expenses.

SEC. 6. That the special judges so appointed shall receive the same salary and traveling expenses as now are, or may hereafter be, paid or allowed to Judges of the Superior Court for holding their regularly assigned courts, and they shall hold all such regular and special terms of court as they may be directed and assigned by the Governor to hold, without additional compensation; *Provided*, that no person appointed under this act shall engage in the private practice of law.

Practice of
law prohibited.

Appeal orders.

SEC. 7. That nothing herein shall be construed to prohibit such special judges from settling cases on appeal and making all proper orders in regard thereto after the time for which they were commissioned has expired.

Conflicting laws
repealed.

SEC. 8. That all laws and clauses of laws which may be in conflict with this act, to the extent of such conflict, are hereby repealed: *Provided*, that nothing herein shall in any manner affect sections one thousand four hundred and thirty-five (a) and three thousand eight hundred and eighty-four (a) of the Consolidated Statutes.

Certain statutes
preserved.

SEC. 9. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1935.

S.B. 96

CHAPTER 98

AN ACT TO AMEND SECTION SIX HUNDRED AND SIXTY-SEVEN OF THE CONSOLIDATED STATUTES RELATIVE TO THE ISSUANCE OF EXECUTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section six hundred and sixty-seven of the Consolidated Statutes, as amended, be further amended by changing the period at the end of said section to a semicolon and adding the following: "*Provided, however, that no execution upon any judgment which requires the payment of money or the recovery of personal property may be issued at any time after ten years from the date of the rendition thereof; but this proviso shall not apply to any execution issued solely for the purpose of enforcing the lien of a judgment upon any homestead, which has or shall hereafter be allotted within the ten years from the date of rendition of judgment, or any judgment directing the payment of alimony.*"

C. S. 667,
amended.

Time for is-
suing execution
on judgments.

Homesteads and
alimony excepted.

SEC. 2. That this act shall not affect the validity or force of any execution issued prior to the ratification of this act.

Former execu-
tions unaffected.

SEC. 3. That all laws and clauses of laws in conflict be, and the same are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after June first, one thousand nine hundred and thirty-five.

Effective date.

Ratified this the 15th day of March, A. D. 1935.

H.B. 185

CHAPTER 99

AN ACT TO REPEAL THE PROVISIONS OF SECTION TWENTY-ONE, CHAPTER FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, SECTION ONE, CHAPTER ONE HUNDRED TWENTY-ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE, ESTABLISHING AN ADDITIONAL LIABILITY UPON STOCKHOLDERS IN BANKING INSTITUTIONS, AND TO AMEND CHAPTER ONE HUNDRED FIFTY-NINE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, PROVIDING THE ESTABLISHMENT OF A SURPLUS IN LIEU THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That Section twenty-one, Chapter four, Public Laws of one thousand nine hundred twenty-one, and Section one, Chapter one hundred twenty-one, Public Laws of one

Ch. 4, Public
Laws 1921; and ch.
121, Public Laws
1925, amended.

Liability of
bank stock-
holders.

Notice to credi-
tors of release
of stockholders
from double
liability.

Form of notice.

Affidavit of
sending out
notice.

Newspaper publi-
cation.

Ch. 159, Pub-
lic Laws 1933,
amended, as to
release of se-
curities by
Commissioner
of Banks.

Conflicting laws
repealed.

thousand nine hundred twenty-five, each as amended, be and they are further amended by adding at the end of each Section the following paragraph: "Such additional liability as is provided in this Section shall cease on July first, one thousand nine hundred thirty-five, with respect to any shares which may have been or may hereafter be issued."

SEC. 2. That in order that creditors may have ample notice of the release of this liability as a security to them it is directed that on or before May first, one thousand nine hundred thirty-five, each such banking corporation send by mail or otherwise to the last known address of every creditor of such bank the following statement: "That on and after July first, one thousand nine hundred thirty-five, by virtue of Chapter 99, Public Laws of one thousand nine hundred thirty-five, the additional or double liability heretofore imposed by Statute upon the stockholders of banks, in the event of the liquidation of such banks, doing business under the laws of North Carolina will be no longer imposed." The affidavit of the officer of such bank of the delivery or mailing of said notice shall be filed with the Commissioner of Banks and be conclusive proof of the delivery or mailing of such notice. Before May first, one thousand nine hundred thirty-five, each such bank shall publish the same statement for at least once each week, for a period of four weeks, in a newspaper having general circulation in the county in which the bank is located, furnishing to the Commissioner of Banks proper certificate of such publication.

SEC. 3. That on and after July first, one thousand nine hundred thirty-five, the securities deposited under the provision of Chapter one hundred fifty-nine, Public Laws of one thousand nine hundred thirty-three, shall be released by the Commissioner of Banks to the banking corporation depositing the same, but such release shall be made only when and if such bank has complied with the requirements of section two hereof.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed to the extent only of such conflict.

SEC. 5. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1935.

H.B. 568

CHAPTER 100

AN ACT RELATING TO MIGRATORY WATER FOWL HUNTING IN DARE COUNTY, PLACING THE SAME UNDER THE CONTROL OF THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That chapters five hundred sixty-three and six hundred eleven of Public-Local Laws, one thousand nine hundred twenty-seven, chapter two hundred and forty-six of Public-Local Laws, one thousand nine hundred twenty-nine, and chapters two hundred sixteen and three hundred sixty of Public-Local Laws one thousand nine hundred and thirty-one, and all other acts relating to migratory water fowl hunting in Dare County be and the same are hereby repealed; it being the intent and purpose of this act to place Dare County under the Department of Conservation and Development with reference to Migratory Water Fowl hunting in said County.

Chs. 563 and 611, Public-Local Laws 1927; ch. 246, Public-Local Laws 1929; and chs. 216 and 360, Public-Local Laws 1931, repealed.

Dare County placed under Department of Conservation and Development as to hunting water fowl.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1935.

H.B. 584

CHAPTER 101

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER TWO HUNDRED AND FIFTY, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO TERMS OF COURT FOR ALEXANDER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes, as amended by chapter two hundred and fifty, Public Laws, one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting immediately following the word "Alexander" in the second paragraph of section four of said chapter the words "Third Monday before the first Monday in March for two weeks."

C. S. 1443, and ch. 250, Public Laws 1933, amended, as to terms of Superior Court in Alexander County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1935.

H.B. 590

CHAPTER 102

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT FOR HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

Terms of Su-
perior Court in
Hertford County.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out all of the paragraph relating to Hertford County under the subdivision "Third District" and inserting in lieu thereof the following:

"Hertford—First Monday before the first Monday in March; sixth Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases and only such criminals as are confined in the common jail or otherwise imprisoned; Fifth Monday before the first Monday in September, for the trial of criminal cases only, and such other cases, proceedings and motions not requiring a jury trial; sixth Monday after the first Monday in September, to continue for two weeks, the first week for the trial of criminal cases only, and the second for the trial of civil cases only."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws providing for terms of court for Hertford County in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1935.

H.B. 620

CHAPTER 103

AN ACT TO AMEND CHAPTER TWO HUNDRED TWENTY-ONE, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO TIME FOR BRINGING ACTION TO FORECLOSE CERTIFICATES OF SALE OF LAND FOR TAXES IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 221, Public
Laws 1927, and
C. S. 8037,
amended, as to
time of tax fore-
closures in North-
ampton County.

SECTION 1. That section four of chapter two hundred twenty-one of the Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by adding at the end of the fourth paragraph under subsection "Eight thousand and thirty-seven. Purchaser shall foreclose" the following "Provided that in Northampton County action

may be brought to foreclose by December first of the second year following the date of sale of land for taxes."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1935.

S.B. 192

CHAPTER 104

AN ACT TO AUTHORIZE AND PERMIT BUILDING AND LOAN ASSOCIATIONS INCORPORATED UNDER THE LAWS OF THIS STATE TO CONVERT INTO FEDERAL SAVINGS AND LOAN ASSOCIATIONS AND TO PRESCRIBE THE PROCEDURE THEREFOR.

The General Assembly of North Carolina do enact:

That Chapter ninety-three, Sub-chapter one, of the Consolidated Statutes of North Carolina be amended by inserting and adding to Section five thousand one hundred and seventy-five as follows: C. S. 5175, amended.

Section 5175(c). That any coorporation organized and existing under the laws of this State and operating as a building and loan association may convert itself into a federal savings and loan association pursuant to an act of Congress, approved June thirteenth, nineteen hundred and thirty-three, entitled "Home Owners' Loan Act of Nineteen Hundred and Thirty-three," and any amendments thereto, with the same force and effect as though originally incorporated under such act of Congress, and the procedure to effect such conversion shall be as follows: Conversion of building and loan associations into federal savings and loan associations.

1. The directors shall submit a plan of conversion to the Insurance Commissioner, and he may approve the same, with or without amendment, or disapprove the plan. If he approve the plan, then same shall be submitted to the shareholders as provided in the next sub-section. Procedure.

2. A meeting of the shareholders shall be held upon not less than ten days' written notice to each shareholder, served personally or sent by mail to the last known address of such shareholder, postage prepaid, such notice to contain a statement of the time, place and purpose for which such meeting is called. It shall be regarded as sufficient notice of the purpose of said meeting if the call contain the following statement: "The purpose of said meeting being to consider the matter of the conversion of this corporation into a federal savings and loan association, pursuant to Act of Congress Approval of plan by Insurance Commissioner.

Meeting of stockholders.

Notice.

Form of call.

Affidavit of notice given.

Resolution of conversion.

Copy of minutes to Insurance Commissioner.

Filing with Clerk Superior Court.

Endorsement of approval by Insurance Commissioner.

Recording with Clerk Superior Court.

Disapproval.

Corporate action on conversion.

Copy of new charter filed with Insurance Commissioner.

approved June thirteenth, nineteen hundred and thirty-three." The secretary or other officer of the corporation shall make proof by affidavit at such meeting of due service of the notice or call for said meeting.

3. At the meeting of the shareholders of such corporation, called and held as above provided, such shareholders may, by affirmative vote of a majority of shareholders present, in person or by proxy, declare by resolution the determination to convert said corporation into a federal savings and loan association. A copy of the minutes of the proceedings of such meeting of the shareholders certified by the president or vice-president and secretary or assistant secretary of the corporation shall be filed in the office of the Insurance Commissioner of this State within five days after such meeting, and a like copy shall also be filed in the office of the Clerk of the Superior Court of the County in which such corporation has its principal office. Each of said certified copies when so filed shall be presumptive evidence of the holding and the action of such meeting.

4. Within a reasonable time after the receipt of a certified copy of the minutes of said meeting the Insurance Commissioner shall either approve or disapprove the same. If the proceedings be approved by him he shall so endorse the certified copy of the minutes in his office, and shall issue a certificate certifying his approval of the conversion and proceedings, and send same to the corporation. Such certificate shall be recorded in the office of the Clerk of Superior Court of the County in which the corporation has its principal office, and the original shall be held by the corporation. If the Commissioner disapproves such proceedings he shall mark the certified copy of minutes in his office disapproved and notify the corporation to that effect.

5. Within sixty days after the approval of the proposed proceedings by the Insurance Commissioner, the officers of said corporation shall take such action, in the manner prescribed or authorized by the laws of the United States, as shall make it a federal savings and loan association, and there shall thereupon be filed in the office of the Insurance Commissioner a copy of the charter or authorization issued to such corporation by the Federal Home Loan Bank Board, or a certificate showing the organization or conversion of such corporation into a federal savings and loan association, and upon such filing with the Insurance Commissioner the corporation shall cease to be a state corporation and shall be deemed to be converted into a federal savings and loan association.

6. Whenever any such corporation shall so convert itself into a federal savings and loan association it shall thereupon cease to be a corporation under the laws of this State, except that its corporate existence shall be deemed to be extended for the purpose of prosecuting or defending suits by or against it and of enabling it to close its concerns as a state corporation, and to dispose of and convey its property. At the time when such conversion becomes effective all the property of the state corporation, including all its right, title and interest in and to all property of whatever kind, whether real, personal or mixed, and things in action, and every right, privilege, interest and asset of any conceivable value or benefit then existing, belonging or pertaining to it, or which would inure to it, shall immediately by act of law and without any conveyance or transfer, and without any further act or deed, be vested in and become the property of the federal savings and loan association, which shall have, hold and enjoy the same in its right as fully and to the same extent as the same was possessed, held and enjoyed by the state corporation; and the federal savings and loan association as of the time of the taking effect of such conversion shall succeed to all the rights, obligations and relations of the state corporation.

Effect of conversion.

Old corporation extended for certain purposes.

Transfer of ownership of property to new corporation.

7. Any such corporation may, instead of effecting the conversion above provided, at a meeting called and held as above outlined, authorize the sale of all or any portion of its assets, subject to the approval of the Insurance Commissioner, to a federal savings and loan association or to a building and loan association of this state, and subject to the approval of the Insurance Commissioner, may authorize the taking of stock in the association so buying the assets in payment thereof; and upon liquidation of the selling corporation the stock so received shall be distributed to its shareholders. In the event such sale shall be authorized, and approved by the Insurance Commissioner, the directors and officers shall have full power and authority to do any and everything necessary to carry- ing same into effect.

Sale by old corporation of its assets to new corporation.

8. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

9. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1935.

S.B. 297

CHAPTER 105

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN WILKES AND DAVIE COUNTIES.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out all of the paragraph relating to Wilkes County under the subdivision "Seventeenth District" and inserting in lieu thereof the following:

Terms of Superior Court in Wilkes County.

"Wilkes—First Monday in March; eighth Monday after the first Monday in March; thirteenth Monday after the first Monday in March, for the trial of civil cases only; fourth Monday before the first Monday in September; fourth Monday after the first Monday in September, for the trial of civil cases only; tenth Monday after the first Monday in September; each of the above terms to continue for two weeks."

Again amended,
as to terms
in Davie
County.

SEC. 2. That said section be and the same is hereby further amended by striking out of the first and second lines of the paragraph relating to Davie County under the subdivision "Seventeenth Districts" the words "fourth Monday in May" and inserting in lieu thereof the words "twelfth Monday after the first Monday in March."

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1935.

H.B. 113

CHAPTER 106

AN ACT TO AMEND THE CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO THE ESTABLISHMENT AND MAINTENANCE OF A FREE EMPLOYMENT SERVICE.

The General Assembly of North Carolina do enact:

C.S. 7312,
amended.

SECTION 1. Amend Section seven thousand three hundred and twelve (a) of the Consolidated Statutes by striking out the following after the word "bureau" in line six: "It shall be in charge of the Commissioner of Labor and Printing, who

shall appoint an assistant, whose duties shall be to supervise the work of said bureau and its branch offices under the direction of the Commissioner, and who shall receive an annual salary to be fixed by the Commissioner of Labor and Printing, the Governor, and the Director-General of the United States Employment Service," and insert in lieu thereof the following "to be known as the State Employment Service. Such bureau shall be in charge of an officer to be known as the State Employment Director, appointed by the Commissioner of Labor in accordance with the regulations prescribed by the Director of the United States Employment Service, said State Director to receive an annual salary not to exceed three thousand dollars to be fixed by the Commissioner of Labor."

State Employment Service created.

Director.

Salary.

SEC. 2. Amend Section seven thousand three hundred and twelve (a) by adding at the end thereof the following to be known as Section seven thousand three hundred and twelve (aa): "In order to achieve the purposes of this Act, the State of North Carolina accepts the provisions of the Wagner-Peyser Act, approved June sixth, one thousand nine hundred and thirty-three (48 Stat. 113 U. S. C. Title 29, Section 49) 'An Act to provide for the establishment of the National Employment system and for co-operation with the States in the promotion of such system, and for other purposes' in conformity with Section four thereof. The State Department of Labor is hereby designated and constituted the agency of the State of North Carolina for the purposes of such Act, and the Commissioner of said Department of Labor is hereby given full power to co-operate with all authorities of the United States having powers or duties under such Act and do and perform all things necessary to secure to the State of North Carolina the benefits of such Act in the promotion and maintenance of a system of public employment offices."

Again amended.

Acceptance by State of provisions of Federal Act.

Department of Labor as State's agency.

Power of Commissioner.

SEC. 3. Amend Section seven thousand three hundred and twelve (b) by striking out all of said section after the word "unemployment" in line seven, and adding in lieu thereof the following "and to extend vocational guidance through the facilities of such Service."

Again amended, as to vocational guidance.

SEC. 4. Amend Section seven thousand three hundred and twelve (f) by striking out the following after the word "guidance" in line seven: "to minors. The Commissioner is likewise authorized, with the advice of the Governor, to enter into such co-operative agreement as may be deemed desirable with United States Employment Service, or such bureau of the United States Department of Labor as the Secretary thereof may hereafter designate, or other federal agency as congress may hereafter authorize, for the purpose of securing financial aid from the United States Government for the establishment

Again amended.

Co-operation with U. S. Employment Service.

and maintenance of free employment service and the extension of vocational guidance to Minors," and adding in lieu thereof the following: "In co-operation with the United States Employment service."

Again amended. SEC. 5. Amend Section seven thousand three hundred and twelve (h) by adding after word "money" in line five the following: "Upon such conditions as may be approved by the Commissioner of Labor."

Again amended. SEC. 6. Amend Section seven thousand three hundred and twelve (i) by striking out all such section after the word "article" in line two and adding in lieu thereof the following: "There is hereby appropriated out of the general funds of the State not otherwise appropriated the sum of seventy-five thousand dollars (\$75,000.00) per annum for the purpose of maintaining the public employment offices created under this Act and for the purpose of co-operating with the U. S. Employment Service."

Appropriation for employment service.

Again amended. SEC. 7. At the end of Section seven thousand three hundred and twelve (i) add the following section to be known as seven thousand three hundred and twelve (ii): "The funds appropriated herein, together with all federal funds made available to this State under said act of congress, shall be paid into the general Treasury of this State, and said funds are hereby appropriated and made available for carrying out the provisions of this Act in accordance with the provisions of the said act of congress. Upon the voucher of the Commissioner of Labor the Auditor shall audit and the Treasurer pay the expenses of the said Free Employment Service not in excess of the funds available under the provisions of this Act."

Manner of disbursing appropriation.

SEC. 8. All laws or clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

Effective date. SEC. 9. This Act shall be in effect from and after July first, one thousand nine hundred thirty-five.

Ratified this the 19th day of March, A. D. 1935.

H.B. 159

CHAPTER 107

AN ACT TO AMEND CHAPTER FOUR HUNDRED TWENTY-TWO PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATIVE TO OPEN SEASON ON CERTAIN GAME IN SWAIN, JACKSON, CLAY, CHEROKEE, GRAHAM, BUNCOMBE, HAYWOOD, HENDERSON AND TRANSYLVANIA COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-two of chapter four hundred twenty-two, Public Laws of nineteen hundred and thirty-three, be amended to read as follows: That for the purpose of fixing the open season for taking squirrel, rabbit, and quail in said counties of Swain, Jackson, Clay, Cherokee, Graham, Buncombe, Haywood, Henderson and Transylvania, said section shall be amended to read as follows: The open season for squirrel shall be from September fifteenth to December fifteenth; the open season for rabbits shall be from November twentieth to February first; and the open season for quail shall be from November twentieth to February first.

Ch. 422, Public Laws 1933, amended.

Open hunting season in certain counties.

SEC. 2. That it shall be lawful to hunt foxes at any time in Swain, Jackson, Clay, Cherokee, Graham, Buncombe, Haywood, Henderson and Transylvania Counties.

Open season on foxes.

SEC. 3. That it shall be unlawful and constitute a misdemeanor to sell squirrel for the market or otherwise, or to sell the same to any hotel or restaurant, or to any person or persons, in said counties.

Selling squirrels made misdemeanor.

SEC. 4. That any person or persons violating the provisions of section three of this act shall be fined not more than fifty (\$50.00) dollars, or imprisoned not more than thirty days in the discretion of the court.

Penalty for violation.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1935.

H.B. 648

CHAPTER 108

AN ACT TO AMEND CHAPTER FIVE HUNDRED AND SIXTY, PUBLIC LAWS ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO ADVERTISE-
MENT OF FORECLOSURE SUITS IN ALAMANCE
COUNTY.

The General Assembly of North Carolina do enact:

Ch. 560, Public
Laws 1933,
amended, as to
tax foreclosure
suits in Ala-
mance County.

SECTION 1. That Section three of Chapter five hundred sixty, Public Laws one thousand nine hundred thirty-three, be amended by inserting in line seven between the words "that" and "the," the words "except in Alamance County."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1935.

H.B. 135

CHAPTER 109

AN ACT TO CREATE NOVEMBER CRIMINAL TERM SU-
PERIOR COURT FOR GREENE COUNTY AND TO PRO-
VIDE FOR A SIX MONTHS GRAND JURY FOR SAID
COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
additional term
of Greene County
Superior Court.

SECTION 1. That there is hereby created an additional term of Superior Court for Greene County, which term shall begin on the thirteenth Monday after the first Monday in September to continue for one week for the trial of both criminal and civil cases. And for this term of court the Governor shall assign a judge from among the regular, special or emergency judges.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 160

CHAPTER 110

AN ACT TO AMEND SECTION NINE HUNDRED AND THIRTY-NINE OF THE CONSOLIDATED STATUTES, PROVIDING FOR PROCEDURE IN CIVIL ACTIONS WHEN THE CLERK OF THE SUPERIOR COURT IN WHICH THE ACTION IS PENDING IS DISQUALIFIED TO ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section nine hundred and thirty-nine of the Consolidated Statutes of one thousand nine hundred and nineteen be amended as follows: By striking out the words "No Clerk can act as such in relation to any estate or proceeding—" and substituting in lieu thereof the following: "No Clerk can act as such in relation to any estate, proceeding or civil action—"

C. S. 939, amended, as to disqualification of Superior Court Clerks to act in civil actions.

SEC. 2. This Act shall apply to actions now pending as well as to actions hereafter brought.

Applies to pending actions.

SEC. 3. In all cases where the Clerk was disqualified as by this Act prescribed, in which the procedure as prescribed and set out by Sections nine hundred and forty, nine hundred and forty-one and nine hundred and forty-two was followed, all Orders and Judgments rendered in such civil actions by the Judge or other Clerk are hereby validated as fully and to the same extent as if this Act had at such time been in force; *Provided*, this Act shall not apply in such cases if an action has heretofore been instituted attacking such Order or Judgment.

Prior orders and judgments validated.

Exceptions.

SEC. 4. This Act shall be in force from and after the date of its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 283

CHAPTER 111

AN ACT TO AMEND SECTION TWO, CHAPTER ONE HUNDRED AND THIRTY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out the period at the end of said section and inserting in lieu thereof a semi-colon and adding thereto the following:

Ch. 136, Public Laws 1927, amended.

Motor vehicles
used for carry-
ing employees
excepted from
Bus Law.

“nor to motor vehicles used exclusively in the transportation of bona fide employees of an industrial plant to and from the places of their regular employment: *Provided*, that if a franchise operator shall furnish such transportation facilities to such mill or factory maintaining a residential unit of one thousand inhabitants or more, the foregoing exception shall not be operative: *Provided, further*, that this shall not repeal chapter three hundred and seventy-five, Public Laws, one thousand nine hundred and thirty-one.”

Saving clause.

Valid parts of
Act upheld.

SEC. 2. If any phrase or clause of the foregoing amendment shall be declared unconstitutional or invalid, such declaration shall not affect the remaining portion of said amendment.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 285

CHAPTER 112

AN ACT TO ENFORCE PAYMENT OF POLL TAXES DUE BY STATE EMPLOYEES.

The General Assembly of North Carolina do enact:

Garnishment of
pay of State
employees for
taxes.

SECTION 1. When any agent or officer of the State shall have in his hands any money or funds due any employee of the State for salary or wages, it shall be competent and permissible for any county or city in the State, and/or the proper officer or officers thereof having in charge the collection of taxes, to proceed against the said State agent or officer, and the fund and the moneys in his hands, by way of garnishment for the collection of said taxes, as now provided by law for the garnishment of private persons.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 333

CHAPTER 113

AN ACT TO REPEAL CHAPTER TWO HUNDRED AND THIRTY-EIGHT PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE AND TO VALIDATE THE SALE OF CERTAIN ASSETS OF DEFUNCT BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter two hundred and thirty-eight, Public Laws of one thousand nine hundred and thirty-three, be and the same is hereby repealed.

Ch. 238, Public Laws 1933, repealed.

SEC. 2. That all private sales of stocks in resident corporations, joint stock companies and limited partnerships, heretofore made by the Commissioner of Banks or a duly appointed agent in the course of the liquidation of a defunct bank, where such sale was made by and with the approval of a Liquidation Board duly selected by the creditors and stockholders of such bank and upon authority of an order of the Presiding or Resident Judge of the district in which the principal office of such bank was located, be and the same are hereby in all respects validated, ratified and confirmed.

Sales of stocks of defunct banks validated.

SEC. 3. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 4. That this Act shall be and remain in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 347

CHAPTER 114

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FORTY-ONE, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND NINETEEN, AND SECTION TWENTY-ONE, CHAPTER ONE, PUBLIC LAWS OF ONE THOUSAND AND NINE HUNDRED AND TWENTY-THREE, AND TO INCREASE FROM THREE TO FIVE GALLONS THE MAXIMUM AMOUNT OF SACRAMENTAL WINE TO BE RECEIVED BY ANY ONE ORDAINED MINISTER DURING ANY NINETY-DAY PERIOD.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter two hundred and forty-one, Public Laws of one thousand nine hundred and nineteen, and Section twenty-one, Chapter one, Public Laws of one thousand nine hundred and twenty-three, be and the same are hereby amended by changing the words "three gallons" as they appear therein to the words "five gallons."

Ch. 241, Public Laws 1919, and ch. 1, Public Laws 1923, amended, as to amount of sacramental wine permitted.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are to the extent of such conflict hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 452

CHAPTER 115

AN ACT TO PROVIDE FOR REIMBURSING THE UNITED STATES GOVERNMENT FOR THE EXPENSE OF EMERGENCY CONSERVATION WORK, IF AND WHEN, BY A SALE OF LAND OR PRODUCTS, THE STATE DERIVES A PROFIT FROM SUCH WORK.

The General Assembly of North Carolina do enact:

Profits from
land upon which
unemployment pro-
jects are being
carried on di-
rected to U. S.
Government.

SECTION 1. When and if, upon the sale of State land or its products, the Director of Conservation and Development determines that the State has derived a direct profit as a result of work on the land sold, or on land the products of which are sold, done or to be done, under a project carried on pursuant to an act of Congress entitled, "An act for the relief of unemployment through the performance of useful public work, and for other purposes" approved March thirty-first, one thousand nine hundred and thirty-three, one-half of such profit from such sale of land, or one-half the proceeds of the sale of such products, or such lesser amount as may be sufficient, shall be applied to or toward reimbursing the United States Government for monies expended by it under such act, for the work so done, to the extent and at the rate of one dollar per man per day, for the time spent in such work, but not exceeding in the aggregate three dollars per acre. The Director of Conservation and Development shall fix and determine the amount of such profit or proceeds. Such one-half part of such proceeds or profits, as the case may be, shall be retained by the Department of Conservation and Development, or paid over to it by any other authorized agency making the sale, to be so retained by such department until the account of the United States Government, with respect to such sale, becomes liquidated. Upon completion of the sale, the Department of Conservation and Development is hereby authorized to settle with the proper Federal authority an account fixing the amount due the United States Government and to pay over to it the amount so fixed. The unexpended remainder, if any, of such one-half part of such profit or proceeds shall then be paid over or applied by said Department of Conservation and Development as now au-

Rate of reim-
bursement.

One-half to
Department of
Conservation and
Development.

Settlement with
Government.

thorized and directed by law. This act shall not be construed to authorize the sale of state lands or products, but applies only to a sale now or hereafter authorized by other provisions of law. This act is enacted to procure a continuance of the emergency conservation work within the State, under such act of Congress.

Application of Act.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.B. 712

CHAPTER 116

AN ACT, SUPPLEMENTAL TO AN ACT, ENTITLED AN ACT TO EXTEND THE TIME FOR INSTITUTING FORECLOSURE PROCEEDINGS ON CERTIFICATES OF SALE FOR LAND SOLD FOR TAXES FOR THE YEAR ONE THOUSAND NINE HUNDRED AND THIRTY-TWO, AND BEING SENATE BILL NUMBER TWO HUNDRED THIRTY-EIGHT AND RATIFIED MARCH EIGHTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section two of said act by striking out in line five of the ratified act the word "Sampson."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

S. B. 238, Public Laws 1935, amended, as to extending time for tax foreclosures in Sampson County.

Conflicting laws repealed.

Ratified this the 20th day of March, A. D. 1935.

H.B. 246

CHAPTER 117

AN ACT TO AMEND CHAPTER FIVE HUNDRED AND FIFTY-NINE, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, REMITTING TAX PENALTIES IN CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section three, chapter five hundred and fifty-nine, Public Laws, one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting in line three between the word "Caswell" and the word "Chat-ham" the word "Catawba."

Ch. 559, Public Laws 1933, amended, as to remitting tax penalties in Catawba County.

Effective date.

Acts under law
validated.

Conflicting laws
repealed.

SEC. 2. That the provisions set forth in chapter five hundred and fifty-nine, Public Laws, one thousand nine hundred and thirty-three, shall be effective as of May fifteen, one thousand nine hundred and thirty-three, and all acts of the governing bodies of Catawba County and municipalities situate therein done under said chapter be and they are hereby in all respects validated.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1935.

H.B. 378

CHAPTER 118

AN ACT TO AMEND SECTION ONE THOUSAND EIGHT HUNDRED AND EIGHTY-FIVE OF THE CONSOLIDATED STATUTES RELATING TO THE POWERS AND DUTIES OF THE STATE FISHERIES COMMISSIONER, ASSISTANT COMMISSIONERS, AND INSPECTORS.

The General Assembly of North Carolina do enact:

C. S. 1885,
amended.

SECTION 1. That section one thousand eight hundred and eighty-five of the Consolidated Statutes be, and the same is hereby amended by adding at the end of said section the following:

Fisheries Commission-
er authorized to
investigate un-
lawful transporta-
tion of seafood.

"Authority also expressly is vested in the Fisheries Commissioner, Assistant Commissioners, and Inspectors when they or either of them has reason to believe that any seafood products are unlawfully possessed, or are being transported unlawfully, or are about to be transported unlawfully, without the license tax therefor and thereon having been paid, to stop, or cause to be stopped, any vehicle or conveyance of transportation, of whatsoever kind, for the purpose of investigation and examination; and if upon such investigation and examination it appears that any seafood products are unlawfully possessed, or that the license tax therefor and thereon has not been paid, the said Fisheries Commissioner, Assistant Commissioner, or Inspector making such investigation and examination shall have the power and authority, without first having applied for and obtained warrant so to do, to arrest the person or persons owning and/or having in his or their possession for transportation and actually engaged in the transportation of the said seafood products on which said license taxes have not been paid, and take him, or them, for

Power of ar-
rest without
warrant.

trial before some magistrate in the county where such arrest is made; and it shall not obligatory upon the said Commissioner, Assistant Commissioner, or Inspector first to apply for and obtain warrant before making such investigation and inspection."

Trial before
magistrate.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1935.

H.B. 606

CHAPTER 119

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED AND FIFTY-FOUR OF THE CONSOLIDATED STATUTES, BEING AN ACT REQUIRING NOTICE TO QUIT ANY CERTAIN TENANCIES SO AS TO INCLUDE FORSYTH.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and fifty-four of the Consolidated Statutes be, and the same is hereby amended, by adding after the word "Wake" and before the word "Counties" in line fifteen of said section the word "Forsyth."

C. S. 2354,
amended, as to
notice to quit
certain tenancies
in Forsyth County.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1935.

H.B. 104

CHAPTER 120

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SIXTY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two-hundred sixty-six, Public Laws one thousand nine hundred thirty-three, be amended by striking out the period and quotation mark at the end of section one and inserting the following "and/or Production Credit Associations in North Carolina as provided for by the Farm Credit Act of Congress of one thousand nine hundred and thirty-three," "or the North Carolina Rural Rehabilitation Corporation or other relief organizations by relief clients."

Ch. 266, Public
Laws 1933,
amended, as to
recording fees for
Federal Crop
Liens and Chattel
Mortgages.

Counties excepted.

SEC. 2. That this act shall not apply to the counties of Rowan, Gates, Jones, Moore, Perquimans, Richmond and Wilson.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 148

CHAPTER 121

AN ACT TO CREATE A LIEN UPON RECOVERIES IN CIVIL ACTIONS FOR PERSONAL INJURIES IN FAVOR OF SUMS DUE FOR MEDICAL ATTENTION AND/OR HOSPITALIZATION.

The General Assembly of North Carolina do enact:

Lien created upon recoveries for personal injuries.

For medical attention and hospitalization.

Applicable to persons non sui juris.

Receiving person charged with duty of retaining funds for purpose stated.

Evidence as to amount of charges.

Attorney's fees unaffected.

Charges not to exceed 50 per cent of recovery.

Disputed claims to be settled before payment.

SECTION 1. From and after the ratification of this act there is hereby created a lien upon any sums recovered as damages for personal injury in any civil action in this State, the said lien in favor of any person or corporation to whom the person so recovering, or the person in whose behalf the recovery has been made, may be indebted for drugs, medical supplies, and medical services rendered by any physician, dentist, trained nurse, or hospitalization, or hospital attention and/or services rendered in connection with the injury in compensation for which the said damages have been recovered. Where damages are recovered for and in behalf of minors or persons *non compos mentis*, such liens shall attach to the sum recovered as fully and effectively as if the said person were *sui juris*.

SEC. 2. A like lien shall attach to all funds paid to any person in compensation for or settlement of the said injuries, whether in litigation or otherwise; and it shall be the duty of any person receiving the same before disbursement thereof to retain out of any recovery or any compensation so received a sufficient amount to pay the just and bona fide claims for such drugs, medical supplies, and medical attention and/or hospital service, after having received and accepted notice thereof: *Provided*, that evidence as to the amount of such charges shall be competent in the trial of any such action: *Provided further*, that nothing herein contained shall be construed so as to interfere with any amount due for attorney's services; *Provided further*, that the lien hereinbefore provided for shall in no case, exclusive of attorneys' fees, exceed fifty per cent of the amount of damages recovered.

SEC. 3. Whenever the sum or amount or amounts demanded for medical services or hospital fees shall be in dispute, nothing in this act shall have any effect of compelling payment thereof until the claim is fully established and determined, in the manner provided by law: *Provided, however*, that when such sums are in

dispute the amount of the judgment against which the lien shall lie shall in no case exceed the amount of the bills in dispute.

SEC. 4. That all laws or clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 174

CHAPTER 122

AN ACT TO PREVENT RABIES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following definitions shall apply to this Act: Definitions.

(a) The term "dog" shall mean dogs of any sex. Dog.

(b) The term "vaccination" shall be understood to mean the administration of anti-rabic vaccine approved by the Department of Agriculture, containing not less than twenty percent (20%) of fixed virus material, non-virulent and potent as shown by the required tests of the United States Bureau of Animal Industry. Vaccination.

SEC. 2. That it shall be the duty of the owner of every dog to have same vaccinated annually by a rabies inspector in accordance with the provisions of this Act. And it shall be the further duty of the owner of said dog to properly restrain same and to assist the rabies inspector in administering the vaccine. Annual vaccination of all dogs required.

SEC. 3. That it shall be the duty of the County Health officers of the several counties regularly employing Health officers, and in those counties where Health officers are not employed, it shall be the duty of the county commissioners to appoint and designate a sufficient number of rabies inspectors, at least one to each township in each county, to carry out the provisions of this Act, the said rabies inspectors so appointed to be approved by and to be under the supervision and direction of the Department of Agriculture. *Provided* that in the designation of rabies inspectors preference shall always be given to licensed veterinarians living in the township and the Board of County Commissioners is hereby authorized in its discretion to appoint any licensed veterinarian as rabies inspector in any township adjoining the one in which the veterinarian lives. Duty of owner.

SEC. 4. That the vaccination of all dogs in the counties shall begin annually on April first and shall be completed within ninety (90) days from the date of beginning the vaccination in the several counties. Appointment of rabies inspectors.

Preference to veterinarians.

Time of vaccination.

Publication of
notice of date.

SEC. 5. That the Department of Agriculture shall give due notice through the newspaper of the county and by posting notice at the Court House and at one or more public places in each township of the County of the date on which the vaccination of all dogs shall be started in a county and it shall be the duty of the owner of every dog in said county to have said dog, or dogs, at either of two or more points in the township for the purpose of having same vaccinated, said points and date to be designated by the Rabies Inspector.

Duty of owner
of dogs.

Provision for
vaccine and cost.

SEC. 6. That the State Department of Agriculture shall purchase the proper rabies vaccine provided for in this Act and supply same to the rabies inspector at a cost of not to exceed twenty-five cents per dose, and a uniform metal tag, serially numbered and suitably lettered and to show the year issued. Said tag, together with a certificate, shall be given to the owner of each dog vaccinated by the rabies inspector, said tag to be worn at all times by the dog to which issued, *provided* a certificate of vaccination issued by a registered veterinarian when presented to the rabies inspector shall be satisfactory evidence of the vaccination required under this Act and shall entitle the owner to receive the metal tag and certificate of vaccination provided for in this Act. Said certificate shall be issued in duplicate and the rabies inspector issuing same shall forward the copy to the Department of Agriculture. Duplicate tags may be issued by notifying the Rabies Inspector only when certificate of vaccination is furnished by owner. The fee for duplicate tag shall be twenty-five cents (\$.25).

Metal tag to owner
of each dog vacci-
nated to be worn
by dog.

Certificate of vacci-
nation from veteri-
narian.

In duplicate.

Duplicate tags
and cost.

Notice to sheriff
of each county and
his duty to assist.

SEC. 7. That the Department of Agriculture shall notify the Sheriff of the county of the date when the vaccination of dogs in said county shall begin and it shall be the duty of the Sheriff and his deputies to assist the Rabies Inspector in the enforcement of this Act.

Canvass of dogs
not wearing metal
tags.

SEC. 8. That when the Rabies Inspector has carried out the provisions of this Act as to Section five in all townships of the county, it shall be the duty of the Sheriff with the assistance of the Rabies Inspector to make a thorough canvass of the county and frequently thereafter to determine if there are any dogs that are not wearing the metal tag provided for in Section six.

Notice to owner to
have dog vacci-
nated.

If such dogs are found the Sheriff shall notify the owner to have same vaccinated by a rabies inspector and to produce the certificate provided for in Section six, within three days. If the owner shall fail to do this he shall be prosecuted in accordance with the provisions of this Act. If the owner of a dog not wearing a tag cannot be found it shall be the duty of said officer to destroy said dog.

Killing of dogs
without owner.

SEC. 9. That the Rabies Inspector shall collect from the owner of each dog vaccinated, as provided for in Section five, not more than fifty cents for each dog, the same to be credited on the dog tax when certificate of vaccination is presented to the Sheriff or Tax Collector of said County. The Rabies Inspector shall retain for his services the sum of twenty-five cents for each dog vaccinated and remit to the Department of Agriculture the remainder of the fee, which shall be used by the Department of Agriculture to cover the cost of the vaccine and other expenses incidental to the enforcement of this Act. Any owner who fails to have his dog vaccinated at the time the Rabies Inspector is in the township in which the owner resides, as provided in Section five, shall have said dog vaccinated in accordance with Section eight and shall pay the Rabies Inspector the additional sum of twenty-five cents to be retained by him for each dog treated. The Department of Agriculture shall keep a record of the dogs vaccinated and the funds collected.

Fee for vaccination.

Credited on dog tax.

Fee for inspector

Penalty for owner's refusal.

Record of vaccinations and collections.

Vaccination of young dogs.

SEC. 10. That it shall be the duty of the owner of any dog born after the annual vaccination of dogs in his county or any dog that was not six months old at the time of said annual vaccination to take same when two months old to a rabies inspector for the purpose of having same vaccinated. The fee charged in such cases by the Rabies Inspector shall not exceed fifty cents per animal.

Fees.

SEC. 11. That all dogs shipped or otherwise brought into this State, except for exhibition purposes where the dogs are confined and not permitted to run at large, shall be securely confined and vaccinated within one week after entry, and shall remain confined for two additional weeks after vaccination unless accompanied by a certificate issued by a qualified veterinarian showing that said dog is apparently free from rabies and has not been exposed to same and that said dog has received a proper dose of rabies vaccine not more than six months prior to the date of issuing the certificate.

Vaccination of dogs brought into state.

Confinement.

SEC. 12. That the Department of Agriculture may declare quarantine against rabies in any designated district when in his judgment this disease exists to the extent that the lives of persons are endangered and all dogs in said district shall be confined on the premises of the owner or in a veterinary hospital: *Provided* a dog may be permitted to leave the premises of the owner if on leash or under the control of its owner or other responsible person.

Quarantine of districts infested with rabies.

Confinement.

Release.

SEC. 13. That when quarantine has been established, and dogs continue to run at large, uncontrolled by owners or persons responsible for their control, any police officer or deputy sheriff shall have the right after reasonable effort has been made on the

Killing stray dogs.

part of the officers to apprehend the dogs running at large to kill said dogs and properly dispose of their bodies.

Infected dogs
to be killed.

SEC. 14. Every animal having rabies, and every animal known to have been bitten by another animal having rabies, shall be killed immediately by its owner or a peace officer: *Provided* that if any animal known to have been bitten by a dog having rabies, but which has not developed the disease, shall have been vaccinated in accordance with this Act before being bitten, such animal shall be closely confined until it shall have been determined by the Rabies Inspector or a registered veterinarian that the animal has rabies, before it shall be required to be killed.

Protection of dogs
vaccinated.

Confinement of
suspected dogs.

SEC. 15. That every animal suspected of having rabies or having symptoms of the disease, or exposed to the disease, it shall be the duty of the person owning the animal or having possession thereof, be at once confined in some secure place for at least three weeks and until released by the Rabies Inspector for the purpose of determining whether such animal has the disease.

Dogs having rabies
to be killed.

SEC. 16. That every animal, after it has been determined that it has rabies, shall be killed at once by a peace officer or its owner, and every animal suspected of having rabies which may have died, the head shall be properly prepared and sent at once to the laboratory approved by the State Board of Health.

Heads ordered to
a laboratory.

Persons bitten to
notify Department
of Agriculture.

SEC. 17. That when a person has been bitten by a dog or animal, which has rabies or which is suspected of having rabies, it shall be the duty of such person and if a minor, his parent or guardian, and the owner of such animal or person having same in his possession, or under his control, to immediately notify the Department of Agriculture, his name and address, and the owner or person having such dog under his control to immediately notify the Rabies Inspector and shall securely confine said animal on his premises or surrender it to a veterinary hospital for inspection and observation. After the preliminary examination and observation the animal may be released in the custody of the owner to be kept under quarantine and observation for twenty-one (21) days, and until released by the Rabies Inspector, if the animal is found not to have rabies.

Confinement of
dog biting persons.

Quarantine
period.

Confinement or
leashing of
vicious dogs.

SEC. 18. That when an animal becomes vicious, and a menace to the public health the owner of such animal or person harboring or having such animal in his possession shall not permit such animal to run at large unless on leash in the care of a responsible person, or muzzled with a proper fitting muzzle, securely fastened to prevent such animal from biting a person or another animal.

SEC. 19. That in towns or cities with a population of five thousand (5000), or more, the responsibility for assistance in the enforcement of this Act shall be with the public safety or police department of said town or city, and this department shall be subject to the same rules, regulations and penalties as the sheriffs of the several counties; and it shall further be the duty of the public safety or police department in towns or cities assisting in the enforcement of this Act to co-operate with the sheriff of any county in the carrying out of the provisions of this Act for a distance of one mile beyond the city limits.

Administration of Act in cities and larger towns.

Coöperation with sheriffs.

SEC. 20. That rabies vaccine intended for use on dogs and other animals shall not be shipped or otherwise brought into North Carolina, used, sold or offered for sale unless said rabies vaccine shall contain not less than twenty percent (20%) of fixed virus material and be non-virulent and potent as shown by the required tests of the United States Bureau of Animal Industry. Said rabies vaccine shall be recommended in doses of not less than five (5) c. c. each for dogs and other small animals; relatively larger doses being recommended for larger animals.

Regulation of content of vaccine.

Doses.

SEC. 21. That the provisions of this Act shall not be construed to repeal or change any laws heretofore enacted but shall be in addition thereto except insofar as said laws heretofore enacted and enforced shall actually conflict with the provisions of this Act and prevent the proper enforcement of said provisions. And the said laws enacted and now in force shall remain in full force and effect except as they do actually conflict with the enforcement of the provisions of this Act in which this Act and the provisions thereof shall prevail.

Act declared additional to other laws on subject.

Saving clause.

SEC. 22. That this Act shall not apply for the year of one thousand nine hundred and thirty-five to such cities, towns or counties as may now have a law similar to this Act. Nor shall any owner, who can present to the Rabies Inspector absolute proof that his dog, or dogs, have been vaccinated for the year one thousand nine hundred and thirty-five prior to the enactment of this Act be required to again vaccinate his dog, or dogs, for said year.

Application of Act.

Exceptions.

SEC. 23. That any person who shall violate any of the provisions of this Act or any provision of any regulation of quarantine established thereunder shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not less than Ten (\$10.00) Dollars or more than Fifty (\$50.00) Dollars, or to imprisonment of not less than ten (10) days or more than thirty (30) days in the discretion of the Court.

Violation made Misdemeanor.

Punishment.

SEC. 24. That no county, city or town shall levy any additional taxes on dogs other than the tax now levied.

Present dog tax limited.

SEC. 25. That this Act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 293

CHAPTER 123

AN ACT TO AMEND CHAPTER ONE HUNDRED AND TWENTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, THE SAME BEING KNOWN AS THE WORKMEN'S COMPENSATION ACT, AND TO PROVIDE FOR SECURING THE PAYMENT OF COMPENSATION IN CERTAIN CASES OF OCCUPATIONAL DISEASE.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by inserting after section fifty and before section fifty-one a new section to be known as section fifty and one-half as follows:

"Section 50½. (a) The disablement or death of an employee resulting from an occupational disease described in paragraph (b) of this section shall be treated as the happening of an injury by accident within the meaning of the North Carolina Workmen's Compensation Act and the procedure and practice and compensation and other benefits provided by said act shall apply in all such cases except as hereinafter otherwise provided. The word 'accident,' as used in the Workmen's Compensation Act, shall not be construed to mean a series of events in employment, of a similar or like nature, occurring regularly, continuously or at frequent intervals in the course of such employment, over extended periods of time, whether such events may or may not be attributable to fault of the employer, and disease attributable to such causes shall be compensable only if culminating in an occupational disease mentioned in and compensable under this Act: *Provided, however,* no compensation shall be payable for asbestosis and/or silicosis as hereinafter defined if the employee, at the time of entering into the employment of the employer by whom compensation would otherwise be payable, falsely represented himself in writing as not having previously been disabled or laid off because of asbestosis or silicosis.

"(b) The following diseases and conditions only shall be deemed to be occupational diseases within the meaning of this Act:

1. Anthrax.
2. Arsenic poisoning.

Ch. 120, Public Laws 1929, Workmen's Compensation Act, amended.

Occupational disease made compensable.

"Accident" defined.

When such disease is compensable.

Diseases excepted under certain conditions.

Occupational diseases enumerated.

3. Brass poisoning.
4. Zinc poisoning.
5. Manganese poisoning.
6. Lead poisoning. *Provided* the employee shall have been exposed to the hazard of lead poisoning for at least thirty days in the preceding twelve months' period, and; *provided further* only the employer in whose employment such employee was last injuriously exposed shall be liable.
7. Mercury poisoning.
8. Phosphorus poisoning.
9. Poisoning by carbon bisulphide, methanol, naphtha, or volatile halogenated hydrocarbons.
10. Chrome ulceration.
11. Compressed-air illness.
12. Poisoning by benzol, or by nitro and amido derivatives of benzol (dinitrol-benzol, anilin, and others).
13. Infection or inflammation of the skin or eyes or other external contact surfaces or oral or nasal cavities due to irritating oils, cutting compounds, chemical dust, liquids, fumes, gases or vapors.
14. Epitheliomatous cancer or ulceration of the skin or of the corneal surface of the eye due to tar, pitch, bitumen, mineral oil, or paraffin, or any compound, product, or residue of any of these substances.
15. Radium poisoning or injury by X-rays.
16. Blisters due to use of tools or appliances in the employment.
17. Bursitis, of the knee or elbow, due to intermittent pressure in the employment.
18. Miner's nystagmus.
19. Bone felon due to constant or intermittent pressure in employment.
20. Synovitis, caused by trauma in employment.
21. Tenosynovitis, caused by trauma in employment.
22. Carbon monoxide poisoning.
23. Poisoning by sulphuric, hydrochloric or hydrofluoric acid.
24. Asbestosis.
25. Silicosis.

"Occupational diseases caused by chemicals shall be deemed to be due to exposure of an employee to the chemicals herein mentioned only when as a part of the employment such employee is exposed to such chemicals in such form and quantity, and used with such frequency as to cause the occupational disease mentioned in connection with such chemicals.

Diseases caused
by chemicals.

"Disablement"
defined.

"(c) The term 'disablement' as used in this section as applied to cases of asbestosis and silicosis means the event of becoming actually incapacitated, because of such occupational disease, from performing normal labor in the last occupation in which remuneratively employed; but in all other cases of occupational disease shall be equivalent to 'disability' as defined in section two, paragraph (i) of the North Carolina Workmen's Compensation Act.

"Disability"
defined.

"(d) The term 'disability' as used in this section means the state of being incapacitated as the term is used in defining 'disablement' in paragraph (c) hereof.

Limitation on
Compensable
Diseases.

"(e) The provisions of this section shall apply only to cases of occupational disease in which the last exposure in an occupation subject to the hazards of such disease occurred on or after the date on which this section shall have taken effect.

Determining
persons liable.

"(f) In any case where compensation is payable for an occupational disease, the employer in whose employment the employee was last injuriously exposed to the hazards of such disease, and the insurance carrier, if any, which was on the risk when the employee was so last exposed under such employer, shall be liable.

Claims for cer-
tain diseases re-
stricted.

"(g) An employer shall not be liable for any compensation for asbestosis, silicosis or lead poisoning unless disablement or death results within three years after the last exposure to such disease, or, in case of death, unless death follows continuous disability from such disease, commencing within the period of three years limited herein, and for which compensation has been paid or awarded or timely claim made as hereinafter provided and results within seven years after such last exposure. Claims for all other occupational diseases shall be barred unless claims shall be filed with the Industrial Commission within one year from the disablement or death caused by such occupational disease.

Time limit for
filing claims.

Employer to pro-
vide medical
attention.

"(h) In the event of disability from an occupational disease, the employer shall provide reasonable medical and/or other treatment for such time as in the judgment of the Industrial Commission will tend to lessen the period of disability or provide needed relief; *provided, however,* medical and/or other treatment for asbestosis and/or silicosis shall not exceed a period of three years nor cost in excess of three hundred thirty-four (\$334.00) dollars in any one year; and, *provided further,* all such treatment shall be first authorized by the Industrial Commission after consulting with the Advisory Medical Committee.

Limit on period
and cost.

Compulsory exami-
nation of employees

"(i) The compulsory examination of employees and prospective employees as herein provided applies only to persons engaged or about to engage in an occupation which has been found by the Industrial Commission to expose them to the hazards

of asbestosis and/or silicosis. The Industrial Commission shall designate by order each industry found subject to any such hazard and shall notify the employers therein before such examinations are required. On and after the date on which this act becomes operative it shall be the duty of every employer, in the conduct of whose business his employees or any of them are subjected to the hazards of asbestosis and/or silicosis, to provide prior to employment necessary examinations of all new employees for the purpose of ascertaining if any of them are in any degree affected by asbestosis and/or silicosis or peculiarly susceptible thereto; and every such employer shall from time to time, as ordered by the Industrial Commission, provide similar examinations for all of his employees whose employment exposes them to the hazards of asbestosis and/or silicosis. At least one member of the Advisory Medical Committee or other physician designated by the Industrial Commission shall make such examinations or be present when any such examination is made. The refusal of an employee to submit to any such examination shall bar such employee from compensation or other benefits provided by this Act in the event of disablement and/or death resulting from exposure to the hazards of asbestosis and/or silicosis subsequent to such refusal. It shall be the duty of the Industrial Commission to make and/or order inspections of employments and to keep a record of all employments subjecting employees to the hazards of asbestosis and/or silicosis, and to notify the employer in any case where such hazard shall have been found to exist. The unreasonable failure of an employer to provide for any examination or his unreasonable refusal to permit any inspection herein authorized shall constitute a misdemeanor and shall be punishable as such.

“(j) Where an employee, though not actually disabled, is found by the Industrial Commission to be affected by asbestosis and/or silicosis, and it is also found by the Industrial Commission that such employee would be benefited by being taken out of his employment and that such disease with such employee has progressed to such a degree as to make it hazardous for him to continue in his employment and is in consequence removed therefrom by order of the Industrial Commission, he shall be paid compensation as for temporary total or partial disability, as the case may be, until he can obtain employment in some other occupation in which there are no hazards of such occupational disease: *Provided, however*, compensation in no such case shall be paid for a longer period than twenty weeks to an employee without dependents, nor for a longer period than forty weeks to an employee with dependents, and in either case said period shall begin from the date of removal from the employment, unless actual disablement from such disease results later

Designation of hazardous industries.

Duty of examination placed on employers.

Periodical examinations

Presence of designated physician necessary.

Refusal of employee to be examined bars recovery.

Record of hazardous employments.

Failure of employer to make examination declared misdemeanor.

Compensation for employee temporarily removed from hazardous employment.

Period of benefits limited.

When payments begin.

Payment for training for readjustment to other work.	and within the time limited in paragraph (g) of this section. When in any such case the forced change of occupation shall in the opinion of the Industrial Commission require that the employee be given special training in order to properly readjust himself there shall be paid for such training and incidental traveling and living expenses an additional sum which shall not exceed three hundred (\$300.00) dollars, in the case of an employee without dependents, and which shall not exceed five hundred (\$500.00) dollars in the case of an employee with dependents, such payment to be made for the benefit of the employee to such person or persons as the Industrial Commission may direct; <i>provided, however</i> , no such payment shall be made unless the employee accepts the special training herein provided, nor shall payment be made for a longer period of time than the employee shall accept such special training. If an employee has been so compensated, and whether or not specially trained for another occupation, and he thereafter engages in any occupation which exposes him to hazards of silicosis and/or asbestosis without first having obtained the written approval of the Industrial Commission, neither he, his dependents, personal representative nor any other person shall be entitled to any compensation for disablement or death from silicosis and/or asbestosis: <i>Provided, however</i> , that an employee so affected, as an alternative to forced change of occupation, may, subject to the approval of the Industrial Commission, waive in writing his right to compensation for any aggravation of his condition that may result from his continuing in his hazardous occupation; but in the event of total disablement and/or death as a result of asbestosis and/or silicosis with which the employee was so affected compensation shall nevertheless be payable, but in no case, whether for disability or death or both, for a longer period than one hundred (100) weeks. Such written waiver must be filed with the Industrial Commission, and the Commission shall keep a record of each waiver, which record shall be open to the inspection of any interested person.
Amount limited.	
Period of such benefits limited.	
Unauthorized re-entry of employee in hazardous employment bars further benefits.	
Waiver of right to compensation.	
Period of benefits limited.	
Record of waivers.	
"Silicosis" and "asbestosis" defined.	"(k) The word 'silicosis' shall mean the characteristic fibrotic condition of the lungs caused by the inhalation of dust of silica or silicates. 'Asbestosis' shall mean a characteristic fibrotic condition of the lungs caused by the inhalation of asbestos dust.
Period necessary for employee to be exposed.	"(l) Compensation shall not be payable for disability or death due to silicosis and/or asbestosis unless the employee shall have been exposed to the inhalation of dust of silica or silicates or asbestos dust in employment for a period of not less than two years in this state, <i>provided</i> no part of such period of two years shall have been more than ten years prior to the last exposure.

“(m) Except as herein otherwise provided, in case of disablement or death from silicosis and/or asbestosis, compensation shall be payable in accordance with the provisions of the North Carolina Workmen’s Compensation Act.

General Act to control as regards benefits.

“(n) In case of disablement or death due primarily from silicosis and/or asbestosis and complicated with tuberculosis of the lungs compensation shall be payable as hereinbefore provided, except that the rate of payments may be reduced one-sixth.

Reduction of rate where tuberculosis develops.

“(o) Unless written notice of the first distinct manifestation of an occupational disease shall be given to the employer in whose employment the employee was last injuriously exposed to the hazards of such disease or to the Industrial Commission within thirty (30) days after such manifestation, and, in case of death, unless also written notice of such death shall be given by the beneficiary hereunder to the employer or the Industrial Commission within ninety (90) days after occurrence, and unless claim for disability and/or death shall be made within one (1) year after the disablement or death, respectively, all rights to compensation for disability or death from an occupational disease shall be forever barred: *Provided, however*, that notice and/or claim shall be deemed waived in case of disability or death where the employer or insurance carrier voluntarily makes compensation payments therefor, or, within the time above limited, has actual knowledge of the incurrence of the disease or of the death and its cause, or by his or its conduct misleads the injured employee or claimant reasonably to believe that notice and/or claim has or have been waived; and, *Provided further*, that where compensation payments have been made and discontinued, and further compensation is claimed, whether for disability or death from asbestosis, silicosis or lead poisoning, the claim for such further compensation shall be made within two years after the last payment, but in all other cases of occupational disease claim for further compensation shall be made within one year after the last payment.

Requirement as to written notice of disease to employer or Industrial Commission.

Time for filing claim.

Waiver of notice and claim where payments are made.

Claim where benefits are discontinued.

“(p) Upon the filing of a claim for death from an occupational disease where in the opinion of the Industrial Commission a post-mortem examination is necessary to accurately ascertain the cause of death, such examination shall be ordered by the Industrial Commission. A full report of such examination shall be certified to the Industrial Commission. The surviving spouse or next kin and the employer or his insurance carrier, if their identity and whereabouts can be reasonably ascertained, shall be given reasonable notice of the time and place of such post-mortem examination, and, if present at such examination, shall be given an opportunity to witness the same. Any such person may be present at and witness such examination either in person

Post-mortem examinations.

Notice to next of kin and insurance carrier.

Penalty for refusal to allow examination.

Controverted medical questions.

Hearing before Advisory Medical Committee.

Conduct of examination.

Hearing where employee is unable to attend.

Provision for expenses.

Inspection of medical reports.

Report of committee to Industrial Commission.

Contents of report.

or through a duly authorized representative. If such examination is not consented to by the surviving husband or wife or next of kin, all right to compensation shall cease.

“(q) If on the hearing of a claim for compensation for asbestosis and/or silicosis, any controverted medical question or questions shall arise, the Industrial Commission shall reserve its decision and award until it shall have received a report from the Advisory Medical Committee; and the Industrial Commission may in its discretion refer to said Committee controverted medical questions arising out of other occupational disease claims.

“(r) The Advisory Medical Committee, upon reference to it of a case of occupational disease shall notify the employee, or, in case he is dead, his dependents or personal representative, and his employer to appear before the Advisory Medical Committee at a time and place stated in the notice. If the employee be living, he shall appear before the Advisory Medical Committee at the time and place specified then or thereafter and he shall submit to such examinations including clinical and x-ray examinations as the Advisory Medical Committee may require. The employee, or, if he be dead, the claimant and the employer shall be entitled to have present at all such examinations, a physician admitted to practice medicine in the state who shall be given every reasonable facility for observing every such examination whose services shall be paid for by the claimant or by the employer who engaged his services. If a physician admitted to practice medicine in the state shall certify that the employee is physically unable to appear at the time and place designated by the Advisory Medical Committee, such Committee may, upon the advice of the Industrial Commission, and on notice to the employer, change the place and/or time of the examination so as to reasonably facilitate the examination of the employee, and in any such case the employer shall furnish transportation and provide for other reasonably necessary expenses incidental to necessary travel. The claimant and the employer shall produce to the Advisory Medical Committee all reports of medical and x-ray examinations which may be in their respective possession or control showing the past or present condition of the employee to assist the Advisory Medical Committee in reaching its conclusions.

“(s) The Advisory Medical Committee, shall, as soon as practicable after it has completed its consideration of a case, report to the Industrial Commission its opinion regarding all medical questions involved in the case. The Advisory Medical Committee shall include in its report a statement of what, if any, physician or physicians were present at the examination on be-

half of the claimant or employer and what, if any, medical reports and x-rays were produced by or on behalf of the claimant or employer.

“(t) The Advisory Medical Committee shall file its report in triplicate with the Industrial Commission, which shall send one copy thereof to the claimant and one copy to the employer by registered mail. Unless within thirty days from receipt of the copy of said report the claimant and/or employer shall request the Industrial Commission in writing to set the case for further hearing for the purpose of examining and/or cross-examining the members of the Advisory Medical Committee respecting the report of said Committee, said report shall become a part of the record of the case and shall be accepted by the Industrial Commission as expert medical testimony to be considered as such and in connection with all the evidence in the case in arriving at its decision.

“(u) There shall be an Advisory Medical Committee consisting of three members, who shall be licensed physicians in good professional standing and peculiarly qualified in the diagnosis and/or treatment of occupational diseases. They shall be appointed by the Industrial Commission with the approval of the Governor, and one of them shall be designated as chairman of the committee by the Industrial Commission. The members of Committee shall be appointed to serve terms as follows: One for a term of two years, one for a term of four years, and one for a term of six years. Upon the expiration of each term as above mentioned the Industrial Commission shall appoint a successor for a term of six years; except that the terms of the members first appointed shall expire June thirtieth, one thousand nine hundred thirty-six. The function of the Committee shall be to conduct examinations and make reports as required by paragraphs (q), (r), (s) and (t) of this section, and to assist in any post-mortem examinations provided for in paragraph (p) of this section when so directed by the Industrial Commission. Members of the Committee shall devote to the duties of the office so much of their time as may be required in the conducting of examinations with reasonable promptness, and they shall attend hearings as scheduled by the Industrial Commission when their attendance is desired for the purpose of examining and cross-examining them respecting any report or reports made by them.

“The members of the Advisory Medical Committee shall be paid such salaries and/or fees and expenses, and in monthly installments or in such other manner as may be determined by the Governor and approved by the Advisory Budget Commission.

Filing report.

Right of hearing on medical report.

Appointment of Advisory Medical Committee.

Chairman.

Terms of office.

Duties and functions of committee.

Salaries and expenses of committee.

Provision for expenses of making examinations.

To be paid by employers.

Expense of hearings taxed as costs in compensation cases.

Fees collected directed to General Fund.

Making up deficiency by assessment upon employers in hazardous industries.

Provision for annual fund.

Crediting excess to succeeding year.

"The Industrial Commission shall establish a schedule of reasonable charges to defray the expenses incurred in making examinations pursuant to paragraphs (i) and (p) of this section, such charges to be collected in accordance with rules and regulations which shall be adopted by the Industrial Commission. Said charges shall be collected from employers who by order of the Industrial Commission are determined to be subject to the hazards of asbestosis and/or silicosis.

"In hearings arising out of claims for disability and/or death resulting from occupational diseases the Industrial Commission shall tax as a part of the costs in cases in which compensation is awarded a reasonable allowance for the services of members of the Advisory Medical Committee attending such hearings and reasonable allowances for the services of members of the Advisory Medical Committee for making investigations in connection with all claims for compensation on account of occupational diseases, including uncontested cases, as well as contested cases, and whether or not hearings shall have been conducted in connection therewith. All such charges, fees and allowances to be collected by the Industrial Commission shall be paid into the General Fund of the State Treasury to constitute a fund out of which to pay the expenses of the Advisory Medical Committee.

"In the event the amount appropriated by the General Assembly and the charges, fees and allowances so assessed and collected and paid into the State Treasury shall not be sufficient to pay the full cost incurred by the Advisory Medical Committee in making examinations of employees, and conducting post-mortem examinations, and in making investigations of claims arising under this section, and in testifying before the Industrial Commission, the Industrial Commission shall assess against the employers found by the Industrial Commission to be subject to the hazards of asbestosis and/or silicosis an amount sufficient to pay such cost, said amount to be assessed against such employers pro rata on the basis of annual payroll. The Industrial Commission is authorized to assess and collect in advance in the beginning of any year from the employers subject to such hazard an amount estimated as necessary to pay such cost. Said amount when so assessed shall be paid by such employers within ten days after the notice of assessment, and when collected by the Industrial Commission shall be paid into the State Treasury as a part of the fund out of which to pay the expenses of the Advisory Medical Committee. In the event such amount so assessed shall be found to be in excess of the cost incurred by such Advisory Medical Committee in the performance of its duties under this Act, such excess shall be credited against the estimate of the cost to be incurred by said

Committee for the succeeding year. In case the amount so assessed shall be insufficient to pay such cost the Industrial Commission is authorized to make an additional assessment to be made at the end of the regular assessment period and to be collected from the employers subject to the hazards of asbestosis and/or silicosis.

Additional assessments to make up deficiency.

“(v) The Industrial Commission shall make inspections of employments for the purpose of ascertaining whether such employments, or any of them, are subject to the hazards of asbestosis and/or silicosis, and for the purpose of making studies and recommendations with a view to reducing and/or eliminating such hazards. The Industrial Commission, and/or any person selected by it, is authorized to enter upon the premises of employers where employments covered by this Act are being carried on to make examinations and studies as aforesaid. Any employer, or any officer or agent of an employer, who unreasonably prevents or obstructs any such examinations or study shall be guilty of a misdemeanor.

Inspection of hazardous employments.

Right of Commission to enter premises for inspection.

Refusal to allow inspection made misdemeanor.

“(w) If any part or parts of this Act be decided by the courts to be unconstitutional or invalid, the same shall not affect the validity of this Act as a whole or any part thereof other than the part or parts so decided to be unconstitutional, or invalid.”

Valid parts of Act upheld.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. This Act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 443

CHAPTER 124

AN ACT TO PROVIDE MORE DIRECT ASSISTANCE FOR DEFAULTING LOCAL GOVERNMENT UNITS IN THE PREPARATION OF WORKABLE REFINANCING PLANS NECESSARY FOR THE ELIMINATION AND/OR THE PREVENTION OF DEFAULTS IN THE PAYMENT OF PRINCIPAL AND INTEREST ON THE BONDS OF SAID UNITS.

The General Assembly of North Carolina do enact:

SECTION 1. Whenever it shall appear that any county, city, town, or other local government unit of this State has defaulted for a period of six months in the payment of the principal or interest of any of its outstanding notes or bonds, the Director of Local Government is hereby given the authority to prepare and certify to the governing body of such local government

Aid of Director of Local Government to defaulting local units.

unit a plan for refinancing, readjustment, or compromising said debt in order to remove the default and prevent its recurrence.

Investigating fiscal affairs of units.

SEC. 2. For the purpose of determining the financial position, the Director of Local Government may make or cause to be made an investigation of the fiscal affairs of such units which are in default in the payment of principal or interest for a period of six months, and advise with the governing body of such unit regarding the refinancing and/or readjustment of its debts, and is authorized to negotiate with the creditors of such units for the purpose of reaching an agreement with them. Whenever a plan of refinancing and/or readjustment, whether prepared by the Director, by a private refunding agency, or by the officials of the unit, appears to the Director of Local Government as being fair and equitable and reasonably within the ability of such unit to meet, it shall be submitted by him to the Local Government Commission for its approval, and upon such approval, the governing body of such local government unit shall adopt same and pass the necessary orders or ordinances for the purpose of carrying said plan into effect.

Negotiations with creditors.

Plans for refinancing or readjustment.

Power of Director to accept or reject budget of local units.

SEC. 3. In order to conserve the financial resources of any local government unit of this State and to provide a means of constant advisory services, the Director of Local Government is hereby given authority to approve or disapprove the budget of any unit which has accepted the plan and put same into effect, and the governing body of such unit shall first obtain the approval of the said Director before passing any order or ordinance adopting said budget.

Annual statements from units.

Contents.

Action upon such statements.

SEC. 4. The Director of Local Government shall have authority to require of the local units in which he functions under this act annual statements showing the collection of revenues and the disbursements for expenses, both divided as between general operating fund, debt service fund, and special funds, if any, and it shall be his duty to require the proper allocation of all collected revenues to the funds for which said revenues were levied, in accordance with the budget, and to require that disbursements shall be made only from appropriations duly made.

Extent and time limit of Director's authority.

SEC. 5. The authority hereby granted to the Director of Local Government shall continue in force in such local government units until, in the discretion of the Director of Local Government, said local government unit has performed the duties required of it or has satisfied the Director that it will do so, until the agreements made with the creditors have been discharged in accordance with the plan of refinancing and/or readjustment of its debt.

SEC. 6. All laws and clauses of laws in conflict with this act are hereby repealed: *Provided, however*, nothing in this act shall be construed to repeal any Public-Local or Private Act passed by the General Assembly of one thousand nine hundred and thirty-five, relative to the readjustment or refunding of the bonded indebtedness of any local governmental unit in North Carolina, except and until an agreement has been reached between the bondholders and the governing body of said unit, and when said agreement has been reached and certified to the Director of the Local Government Commission by both contracting parties, then and in that event the provisions of said act shall apply to such defaulting local governmental units.

Conflicting laws repealed.

Certain local laws preserved.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 451

CHAPTER 125

AN ACT TO AMEND SECTION TWO THOUSAND SEVEN HUNDRED AND TWENTY-TWO (a) OF THE CONSOLIDATED STATUTES IN REFERENCE TO APPORTIONMENT OF ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and twenty-two (a) of the Consolidated Statutes be amended by striking out after the word "fraud," in line thirty thereof, the following: "No such re-assessments shall be made until all installments then due shall have been paid to date of the re-assessment," and substitute in lieu thereof the following: "Such re-assessments may include past due installments of principal, interest and penalty, if any, as well as assessments not then due."

C. S. 2722, amended, as to apportionment of special assessments in municipalities.

SEC. 2. This act shall be in effect from and after date of its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 464

CHAPTER 126

AN ACT PROVIDING FOR THE EXTENSION OF SPECIAL ASSESSMENTS AND REPEALING CHAPTER TWO HUNDRED AND FORTY-NINE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE AS AMENDED BY CHAPTERS TWO HUNDRED AND FIFTY-TWO AND FOUR HUNDRED AND TEN PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE.

The General Assembly of North Carolina do enact:

Provision for
extending special
assessments.

Ten annual
instalments.

Computation
of interest.

Discrimination
prohibited.

Interest added.

Ch. 249, Public
Laws 1931, and
chs. 252 and 410,
Public Laws 1933,
repealed.

SECTION 1. At any time or times prior to July the first, one thousand nine hundred and thirty-six, the governing body of any city or town may adopt a resolution granting an extension of the time for the payment of any instalment or instalments of any special assessment, including accrued interest thereon and costs accrued in any action to foreclose under the lien thereon, by arranging such instalment or instalments, interest and costs into a new series of ten equal instalments so that one of said instalments shall fall due on the first Monday in October after the expiration of one year after adoption of the aforesaid resolution and one of said instalments on the first Monday in October of each year thereafter. Accrued interest on any instalment or instalments of any special assessment extended under the provisions of this act shall be computed to the first Monday in October following the adoption of the aforesaid resolution: *Provided, however,* that such extension shall not prevent the payment of any assessment or interest at any time: *Provided further,* no such extension shall in any way discriminate in favor of or against any property assessed by virtue of said assessment roll: *Provided further,* that any instalment or instalments, together with accrued interest and costs extended in accordance with the provisions of this act, shall bear interest at the rate of six per centum per annum from the first Monday in October following the adoption of the aforesaid resolution.

SEC. 2. That chapter two hundred and forty-nine, Public Laws of one thousand nine hundred and thirty-one, as amended by chapters two hundred and fifty-two and four hundred and ten of Public Laws of one thousand nine hundred and thirty-three be, and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 506

CHAPTER 127

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO TERMS OF SUPERIOR COURT IN THE EIGHTEENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina, relating to the courts of the eighteenth judicial district, be and the same is hereby repealed and the following shall be substituted in lieu thereof:

C. S. 1443, amended, as to terms of Superior Court in Eighteenth Judicial District.

“Eighteenth District—The Eighteenth District shall be composed of the following counties and the Superior Courts thereof shall be held at the following times, to-wit:

“Henderson County—Eighth Monday before the first Monday in March to continue for two weeks for the trial of civil cases only; the first Monday in March to continue for two weeks for the trial of both criminal and civil cases; the eighth Monday after the first Monday in March to continue for two weeks for the trial of civil cases only, and the twelfth Monday after the first Monday in March to continue for two weeks for the trial of civil cases only; the fifth Monday after the first Monday in September to continue for two weeks for the trial of both criminal and/or civil cases or both; eleventh Monday after the first Monday in September to continue for two weeks for the trial of civil cases only;

Terms in Henderson county.

“McDowell County—Ninth Monday before the first Monday in March, to continue for one week for the trial of criminal cases only; the third Monday before the first Monday in March, to continue for two weeks for the trial of civil cases only; the fourteenth Monday after the first Monday in March, to continue for three weeks for the trial of both criminal and civil cases; eighth Monday before the first Monday in September, to continue two weeks for the trial of civil cases only; the first Monday in September, to continue for two weeks for the trial of both criminal and civil cases.

Terms in McDowell county.

“Polk County—The fifth Monday before the first Monday in March to continue for two weeks for the trial of both criminal and civil cases; second Monday before the first Monday in September, to continue for two weeks for the trial of both criminal and civil cases.

Terms in Polk county.

Terms in
Rutherford county.

"Rutherford County—Sixth Monday after the first Monday in March, to continue for two weeks for the trial of civil cases only; tenth Monday after the first Monday in March, to continue for two weeks for the trial of both criminal and civil cases; third Monday after the first Monday in September, to continue for two weeks for the trial of civil cases only; ninth Monday after the first Monday in September, to continue for two weeks for the trial of both criminal and civil cases.

Terms in Trans-
sylvania county.

"Transylvania County—Fourth Monday after the first Monday in March, to continue for two weeks for the trial of both criminal and civil cases; sixth Monday before the first Monday in September, to continue for two weeks for the trial of both criminal and civil cases; thirteenth Monday after the first Monday in September, to continue for two weeks for the trial of both criminal and civil cases.

Terms in
Yancey county.

"Yancey County—Sixth Monday before the first Monday in March, to continue for one week for the trial of civil cases only; second Monday after the first Monday in March, to continue for two weeks for the trial of both criminal and civil cases; fourth Monday before the first Monday in September, to continue for two weeks for the trial of criminal and civil cases; seventh Monday after the first Monday in September, to continue for two weeks for the trial of civil cases only."

Certain civil mat-
ters may be heard
at criminal terms.

SEC. 2. That in all criminal terms of court in the Eighteenth Judicial District, civil actions and proceedings, which do not require a jury, may be heard by consent and any order, judgment or decree therein may be entered.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective date.

SEC. 4. That this act shall be in force from and after the first day of July, nineteen hundred and thirty-five.

Ratified this the 26th day of March, A. D. 1935.

H.B. 513

CHAPTER 128

AN ACT PROVIDING FOR THE APPOINTMENT OF A COURT REPORTER FOR THE FIFTH JUDICIAL DISTRICT OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Provision for 5th
Judicial District
Court Reporter.

SECTION 1. That the Resident Judge of the Fifth Judicial District be and he is hereby authorized and empowered to appoint an official court reporter for all of the counties in said district, who shall serve at the will of the Resident Judge, and whose appointment may be terminated at thirty days written notice thereof.

SEC. 2. That the appointment of such reporter shall be filed in the office of the Clerk of the Superior Court of each county in said district in which said reporter is to officiate, and the same or a certified copy thereof shall be recorded by said Clerk on the minute docket of his court.

Filing of appointment with C. S. C.

SEC. 3. That before entering upon the discharge of the duties of said office, said reporter shall take and subscribe an oath in words substantially as follows: "I _____, do solemnly swear that I will to the best of my ability discharge the duties of the office of court reporter in and for the counties of the Fifth Judicial District and will faithfully transcribe the testimony offered in said courts as the presiding judge may direct or as I may be required to do under the law, so help me, God." Said oath shall be filed in the office of each of the clerks of the superior courts of the counties of said district and recorded and indexed on the minute dockets of said courts.

Oath of office.

Form of.

Filing oath.

SEC. 4. That if on account of sickness or for other cause said reporter is unable to attend upon any regular courts of said district, and for conflict of special terms the Resident Judge may appoint a reporter pro tem for said court or courts and said appointment shall appear upon the minutes of said term, and said reporter shall take and subscribe the oath referred to in section three herein, which oath shall be filed with the clerk. In lieu of appointing a reporter pro tem for said district the Resident Judge may, in his discretion, appoint a reporter pro tem for a stated period, whose duty it shall be to report any and all of the courts designated in the appointment which the regular court reporter is for any cause unable to report.

Reporter pro-tem.

Oath of office.

SEC. 5. That the Resident Judge shall likewise fix the compensation to be received by said reporter and said reporter pro tem, *provided, however*, such compensation shall not exceed ten dollars per day and actual expenses upon a weekly basis.

Compensation.

Limitation on amount.

SEC. 6. That said court reporter or reporter pro tem must, upon request of counsel when the presiding Judge shall find as a fact that same is necessary and so order, deliver to the Clerk of the Superior Court in which said cause is pending a transcript of the evidence in that cause within fifteen days from the adjournment of the term of court in which such evidence was taken.

Time of delivering transcript.

SEC. 7. That the testimony taken and transcribed by said court reporter or said reporter pro tem as the case may be, and duly certified, either by said reporter or the presiding judge at the trial of the cause, may be offered in evidence in any civil action in any of the courts in this state as the deposition of the witness whose testimony is so taken and transcribed in the same manner and under the same rules governing

Certified transcript admissible as evidence.

Only in cause
in which taken.

the introduction of depositions in civil actions: *Provided, however*, that such transcript of testimony shall be admissible in evidence only in the cause in which same was taken.

Conflicting laws
repealed.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 9. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 516

CHAPTER 129

AN ACT TO AUTHORIZE THE ISSUANCE OF NOTES OF THE STATE FOR THE PURPOSE OF PAYING APPROPRIATIONS.

The General Assembly of North Carolina do enact:

State Treasurer
may issue State
notes for borrow-
ing money for
appropriations.

SECTION 1. That for the purpose of paying appropriations made for each biennium for the years of one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-seven for the various institutions, departments and agencies of the State, the State Treasurer, by and with the consent of the Governor and Council of State, shall have authority to borrow in anticipation of the collection of taxes and revenues for such biennium such sum or sums as may be necessary for such purpose and as may be determined by the Governor and Council of State, and to execute and issue notes of the State for the money so borrowed, and to pledge the credit of the State for the payment thereof. Such notes may be renewed from time to time and money may be borrowed upon new notes from time to time for the payment of any indebtedness evidenced thereby. All such notes and renewal notes shall bear such date or dates and such rate or rates of interest, and shall mature in such amounts and at such time or times as may be determined by the Governor and Council of State, and shall be executed by the State Treasurer and negotiated and disposed of by him in such a manner as may be determined by the Governor and Council of State: *Provided, however*, this act shall only authorize the Governor and Council of State to borrow money not in excess of seventy-five percent of the uncollected revenue for the State as certified by the Commissioner of Revenue.

Provision for
renewing.

Interest rate
and maturity.

Limitation on
amount borrowed.

State's credit
pledged.

SEC. 2. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the notes herein authorized.

Notes exempt
from taxation.

SEC. 3. That all of said notes shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose

of general revenue or otherwise, including inheritance and transfer and estate and succession taxes; and the interest on said notes shall not be subject to taxation as for income, nor shall said notes be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, or of the estate of any decedent.

Interest also
exempt.

SEC. 4. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissioners, to invest any moneys in their hands in said notes.

Fiduciaries may
invest in notes.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 534

CHAPTER 130

AN ACT TO AUTHORIZE CLERKS OF THE SUPERIOR COURT TO ACCEPT PROBATES OF DEEDS FOR REGISTRATION IN CERTAIN CASES.

The General Assembly of North Carolina do enact:

SECTION 1. Any deed executed prior to the first day of January, nineteen hundred and ten, and duly acknowledged before a North Carolina notary public, and the probate recites "witness my hand and notarial seal," or words of similar import, and no seal was affixed to the said deed, shall be ordered registered by the Clerk of the Superior Court of the county in which the land lies, upon presentation to him: *Provided*, the probate is otherwise in due form.

Defective probates
of Notaries
validated.

SEC. 2. Such registration shall not impair vested rights and shall not affect any suit, action or proceeding pending in the courts of this State prior to the date of the ratification of this act.

Vested rights and
pending litigation
unaffected.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 656

CHAPTER 131

AN ACT TO AMEND SECTION TWELVE OF CHAPTER THREE HUNDRED TWELVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATIVE TO THE POWERS AND DUTIES OF THE DIVISION OF STANDARDS AND INSPECTION OF THE DEPARTMENT OF LABOR.

The General Assembly of North Carolina do enact:

Ch. 312, Public
Laws 1931,
amended.

SECTION 1. That chapter three hundred and twelve, Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended by inserting at the end of section twelve, the following paragraph:

Rules for protection
of employees from
accident and
disease.

(g) The Division of Standards and Inspection shall make, promulgate and enforce rules and regulations for the protection of employees from accident and from occupational disease; and shall upon request, and after such investigation as it deems proper, issue certificates of compliance to such employers as are found by it to be in compliance with the rules and regulations made and promulgated in accordance with the provisions of this paragraph.

Certificates of
compliance to
employers.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 703

CHAPTER 132

AN ACT TO CONFER CRIMINAL JURISDICTION UPON CERTAIN TERMS OF THE SUPERIOR COURT OF ROBESON COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That section one thousand four hundred forty-three Consolidated Statutes of North Carolina, as the same now appears in Michie's Code of one thousand nine hundred thirty-five, under the division thereof designated "Ninth District" and the sub-division of said division designated "Robeson" be amended by striking out the words "two weeks" in line ten of said sub-division and substituting in lieu thereof the words "one week" and by adding after the semi-colon at the end of said line ten the following words: "twelfth Monday after the first Monday in March one week for the trial of criminal cases;" and by striking out the words "two weeks" at the end of line nineteen

Criminal terms of
Superior Court in
Robeson County.

in said sub-division and substituting in lieu thereof the words "one week" and also by adding the following words after the semi-colon in line twenty of said sub-division the words; "second Monday in September one week for the trial of criminal cases;".

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 774

CHAPTER 133

AN ACT TO CURE CERTAIN DEFECTIVE ACKNOWLEDGEMENTS TAKEN BY NOTARIES PUBLIC.

The General Assembly of North Carolina do enact:

SECTION 1. In every case where deeds or other instruments have been acknowledged before a Notary Public, when the Notary Public at the time was also holding some other office, and the deed or other instrument has been duly probated and recorded, such acknowledgement taken by such Notary Public is hereby declared to be sufficient and valid: *Provided*, this act shall not affect vested rights or pending litigation.

Defective acknowledgements of Notaries validated.

Vested rights and pending litigation unaffected.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1935.

H.B. 272

CHAPTER 134

AN ACT TO PROVIDE FOR AND TO REGULATE THE MANUFACTURE, TRANSPORTATION AND SALE OF MALT, BREWED AND FERMENTED BEVERAGES AND TO REPEAL ALL LAWS IN CONFLICT WITH THIS ACT AND TO PROVIDE FOR LICENSE, EXCISE AND SALES TAXES UPON THE BUSINESS OF DEALING IN SUCH BEVERAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter three hundred and nineteen of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended by striking out all of said section two after the word "containing" in line three down to and including the word "America" in line seven of said section and inserting in lieu thereof the following; "not exceeding five per cent of alcohol by weight."

Ch. 319, Public Laws 1933, amended, increasing alcoholic contents of wines and beer.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1935.

H.B. 335

CHAPTER 135

AN ACT TO PROHIBIT THE INTERFERENCE OF ALL AQUATIC PLANT FOODS AND OTHER WATERFOWL FOOD GROWING IN THE WATERS OF NORTH CARO- LINA.

The General Assembly of North Carolina do enact:

Protection of
aquatic plant foods
and waterfowl
food in State.

SECTION 1. The Director of the State Department of Conservation and Development have absolute control and authority over all the aquatic plant foods or other waterfowl food growing in the public waters of North Carolina. None of same shall be sold, transported or shipped from the State except by permission in writing obtained from the Director of the State Department of Conservation and Development.

Violation made
misdemeanor.

SEC. 2. Any violations of the provisions of this act shall constitute a misdemeanor, punishable by a fine or imprisonment or both, in the discretion of the court.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1935.

H.B. 510

CHAPTER 136

AN ACT TO REGULATE THE WORKING HOURS OF CER- TAIN STATE EMPLOYEES.

The General Assembly of North Carolina do enact:

Working hours of
employees in State
institutions
limited.

SECTION 1. It shall be unlawful for any person or official or foreman or other person in authority in the State Hospital at Raleigh, the State Hospital at Morganton, the State Hospital at Goldsboro, or any penal or correctional institution of the State of North Carolina, excepting the State Prison and institutions under the control of the State Commission of Highways and Public Works, to require of any employee to work for a greater number of hours than twelve (12) during any twenty-four (24) hour period, or not more than eighty-four (84) hours

during any one week, or permit the same, during which period the said employee shall be permitted to take one continuous hour off duty; except in case of an emergency as determined by the Superintendent, in which case the limitation of twelve (12) hours in any consecutive twenty-four (24) shall not apply.

Emergencies
excepted.

SEC. 2. Nothing in this act shall be construed to affect the hours of doctors and superintendents in these hospitals.

Doctors and
superintendents
unaffected.

SEC. 3. Any violation of this act shall be a misdemeanor, punishable within the discretion of the Court.

Violation made
misdemeanor.

SEC. 4. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 27th day of March, A. D. 1935.

S.B. 90

CHAPTER 137

AN ACT TO REPEAL CHAPTER FORTY-TWO PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY THREE, PROHIBITING THE TAKING OF SHAD FISH FROM THE ATLANTIC OCEAN ALONG THE BORDER OF BRUNSWICK, NEW HANOVER, PENDER AND ONSLOW COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter forty-two of the Public Laws of North Carolina Session One Thousand Nine Hundred and Thirty-three is hereby repealed and the following enacted in lieu thereof.

Ch. 42, Public
Laws 1933,
amended.

SEC. 2. It shall be unlawful for any person, firm or corporation to take shad fish from the waters of the Atlantic Ocean anywhere within five miles of the Cape Fear river bar.

Taking shad pro-
hibited in
certain area.

SEC. 3. That any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and, upon conviction thereof, for the first offense shall be fined not less than One Hundred Dollars or imprisoned not less than sixty days; for the second offense shall be fined not less than Five Hundred Dollars or imprisoned not less than four months, for each and every offense.

Violation made
misdemeanor.

Punishment.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1935.

S.B. 340

CHAPTER 138

AN ACT TO AMEND HOUSE BILL ONE HUNDRED THIRTY-SIX, RATIFIED MARCH THIRTEENTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE, AND CHAPTER NINE HUNDRED SIXTY-FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND SEVEN, AND CHAPTER FORTY, PUBLIC LAWS, EXTRA SESSION ONE THOUSAND NINE HUNDRED THIRTEEN, AS AMENDED BY SECTION TWELVE, CHAPTER THREE HUNDRED SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE, PLACING THE CONTROL AND MANAGMENT OF THE "NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS" AND THE "WESTERN NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS" UNDER THE SAME BOARD OF DIRECTORS.

The General Assembly of North Carolina do enact:

H. B. 136, Public Laws 1935, amended.

SECTION 1. That section two of House Bill one hundred and thirty-six, ratified March thirteen, one thousand nine hundred and thirty-five, be and the same is hereby amended to read as follows:

Control of two tubercular sanatoriums vested in one board.

"Sec. 2. That control of said sanatorium and the control of the 'North Carolina Sanatorium for the treatment of Tuberculosis' established under the provisions of chapter nine hundred and sixty-four, Public Laws, one thousand nine hundred and seven, shall be vested in a board of directors composed of twelve members to be appointed by the Governor of North Carolina and approved by the State Senate of the session of the General Assembly of one thousand nine hundred and thirty-five."

Appointment by Governor; confirmed by Senate.

Again amended, as to number of directors.

SEC. 2. That section three of said House Bill one hundred and thirty-six be and the same is hereby amended by striking out the word "three" immediately preceding the word "directors" in line two of said section and inserting in lieu thereof the word "four."

Again amended.

SEC. 3. That said House Bill one hundred and thirty-six be and the same is hereby further amended by inserting after section seventeen a new section as follows:

Ch. 964, Public Laws 1907; ch. 40, Public Laws ex-1913; and ch. 306, Public Laws 1925, amended.

"Sec. 17½. That all the provisions of chapter nine hundred and sixty-four, Public Laws one thousand nine hundred and seven, chapter forty, Public Laws Extra Session one thousand nine hundred and thirteen, as amended by section twelve, of chapter three hundred and six of the Public Laws of one thousand nine hundred and twenty-five, relating to the number,

appointment, organization, powers and duties of the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis, in so far as the same are in conflict with the provisions of this act are hereby repealed, it being the intent and purpose of this act to place the control and management of the 'North Carolina Sanatorium for the Treatment of Tuberculosis' and the 'Western North Carolina Sanatorium for the Treatment of Tuberculosis' under the board of directors herein provided for."

Purpose of Act.

SEC. 4. That in addition to the board of directors provided for in this bill the Governor shall within thirty days after ratification of this bill appoint three persons not members of the board of directors who shall be named and denominated as a site committee who shall investigate and recommend to the board of directors herein provided for a site with or without suitable buildings thereupon for the "Western North Carolina Sanatorium for the Treatment of Tuberculosis," and the recommendations of said site committee shall be final and binding upon the board of directors. The persons named as a site committee shall receive for their services the sum of Ten Dollars (\$10.00) per day and their actual expenses while engaged in investigating the location of a site. Said site committee shall make their recommendations to the board of directors herein provided for on or before the first day of July, one thousand nine hundred and thirty-five.

Provision for Governor to name site committee.

Pay of site committee.

Recommendations to directors.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1935.

H.B. 711

CHAPTER 139

AN ACT TO AMEND SECTION TWO HUNDRED AND TWENTY (r) CONSOLIDATED STATUTES AS AMENDED, AND TO PROVIDE BANKING FACILITIES IN SMALL COMMUNITIES NOW WITHOUT SUCH SERVICE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two hundred and twenty (r), Consolidated Statutes of North Carolina as amended, being Section forty-three, Chapter four, Public Laws of one thousand nine hundred and twenty-one, as amended, be and the same is hereby amended by changing the period at the end of the last proviso

C. S. 220, and ch. 4, Public Laws 1921, amended.

Provision for
banking facilities in
small communities.

Requirements.

Conflicting laws
repealed.

in said Section to a semi-colon and adding the following further proviso: "*Provided* that in small communities having no other banking facilities, and upon a finding by the Commissioner of Banks that the public convenience and advantage will be promoted thereby, the opening of 'tellers window agencies or branches' of then existing banks may be permitted, but no more than one such agency or branch may be so opened in any one community nor shall any bank be permitted to open such an agency or branch when its unimpaired capital and surplus in proportion to deposits is below that herein required."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed to the extent only of such conflict.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1935.

S.B. 125

CHAPTER 140

AN ACT TO AMEND CHAPTER FORTY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN RELATING TO THE LOCATION OF STATE HIGHWAYS.

The General Assembly of North Carolina do enact:

Ch. 46, Public
Laws 1927, amend-
ed, as to location of
State Highways.

SECTION 1. That Chapter Forty-Six of the Public Laws of One Thousand Nine Hundred and Twenty-Seven, entitled "An Act Relating to the Authority of the State Highway Commission as to the Location of State Highways," be amended by repealing and striking out from the said Act Section Nine thereof.

As to Robeson
County only.

SEC. 2. That this Act shall apply only to Robeson County.

SEC. 3. That this Act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1935.

H.B. 303

CHAPTER 141

AN ACT TO REPEAL CHAPTER THREE HUNDRED AND TWENTY-SEVEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE RELATING TO PRIMARY LAW FOR CANDIDATES FOR COUNTY OFFICES FOR AVERY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter three hundred and twenty-seven of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby repealed.

Ch. 327, Public Laws 1933, repealed.

SEC. 2. It is the intent and purpose of this act to place Avery County under the Primary Law for the nomination of candidates for county offices.

Avery County placed under Primary Law.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1935.

H.B. 502

CHAPTER 142

AN ACT TO PROMOTE THE DEVELOPMENT OF LOCAL AND DISTRICT HEALTH DEPARTMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Board of Health is hereby authorized to use any available funds at its command, not otherwise appropriated, to establish full time local and district health department service for any town, city and county, or group of such units in the state where the local governing powers desire the formation of such a department and are willing to assist financially in the enterprise, to an amount at least equal to the amount of state financial assistance.

Provision for local and district health departments.

SEC. 2. That where there is a district health department, the district health officer shall have the authority now delegated to town, city and county health officers and town, city and county quarantine officers in each of the several counties or units comprising the district, by Sections 7068 and 7070, Consolidated Statutes: *Provided*, that nothing in this act shall affect in any way the election of a county physician in counties comprising a district health department.

Local units to share expense.

Authority of district health officer.

Election of county physician unaffected.

SEC. 3. That nothing in this act shall be so construed as to require any county to enter into this agreement unless it so desires.

Not obligatory upon counties.

Counties excepted
from Act.

SEC. 4. That this act shall not apply to the counties of Rockingham and Martin.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective date.

SEC. 6. That this act shall be in full force and effect from and after the first day of July, one thousand nine hundred and thirty-five.

Ratified this the 29th day of March, A. D. 1935.

H.B. 592

CHAPTER 143

AN ACT TO CHANGE THE DATE OF THE MEETING OF PRESIDENTIAL ELECTORS TO CONFORM TO THE PROVISIONS OF AN ACT OF CONGRESS OF THE UNITED STATES APPROVED JUNE FIFTH, ONE THOUSAND NINE HUNDRED THIRTY-FOUR, PUBLIC LAWS NUMBER TWO HUNDRED EIGHTY-SIX, SEVENTY-THIRD CONGRESS.

The General Assembly of North Carolina do enact:

C. S. 5916,
amended, changing
meeting date of
presidential
electors.

SECTION 1. That section five thousand nine hundred and sixteen of the Consolidated Statutes of North Carolina be amended by striking out the words "second Monday of January" in line three thereof and inserting in lieu thereof the words "first Monday after the second Wednesday in December next following their election."

C. S. 6012, and
ch. 165, Public
Laws 1933, like-
wise amended.

SEC. 2. That the second paragraph of section six thousand and twelve of the Consolidated Statutes of North Carolina, as amended by section eleven of chapter one hundred and sixty-five of the Public Laws of one thousand nine hundred and thirty-three, be amended by striking out in line eleven thereof the words "second Monday of January" and inserting in lieu thereof the words "first Monday after the second Wednesday in December"; and that the words "second Monday of January" in line nineteen of said paragraph be struck out and the words "said first Monday after the second Wednesday in December" be inserted in lieu thereof.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect upon its ratification.

Ratified this the 30th day of March, A. D. 1935.

H.B. 806

CHAPTER 144

AN ACT TO AMEND CHAPTER TWO HUNDRED AND TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO THE APPOINTMENT AND ELECTION OF COUNTY SUPERINTENDENTS OF PUBLIC INSTRUCTION AND DISTRICT SCHOOL COMMITTEEMEN, AND TO RE-ENACT THE SAID LAW.

Whereas, the General Assembly of North Carolina, session of one thousand nine hundred thirty-five, is about to appoint members of the Boards of Education of the several Counties of the State; and

Preamble: Appointment of Boards of Education in counties.

Whereas, it is the purpose and intent of the General Assembly in passing said act to provide that the newly constituted Boards of Education, composed of members who hold over and newly appointed members of the said Board, shall appoint and elect the County Superintendents of Public Instruction and the District School Committeemen in and for the said Counties; *Now, therefore*,

Election of county superintendents and district committeemen.

The General Assembly of North Carolina do enact:

SECTION 1. That any action by any County Board of Education in any County in this State, purporting and attempting to select, appoint or elect a County Superintendent of Public Instruction, or District School Committeemen of said County, taken and had, or attempted to be taken and had before the appointment and qualification of the Boards of Education by the General Assembly of one thousand nine hundred thirty-five for the next biennium, be, and the same is hereby declared to be null, void, and of no force or validity.

Any elections of superintendents and committeemen had before appointment of boards declared void.

SEC. 2. That the County Boards of Education appointed by the General Assembly of one thousand nine hundred thirty-five shall, as soon as practicable after the first Monday in May, one thousand nine hundred thirty-five, proceed with the selection of a County Superintendent of Public Instruction, who shall hold office from the date of his election, for a period of two years, or until his successor is elected and qualified; and such Boards of Education shall also proceed as soon as practicable after the first Monday in May, one thousand nine hundred thirty-five, to appoint District School Committeemen for their respective Counties, who shall likewise hold office from the date of their selection and qualification for a period of two years, or until their successors are elected and qualified.

Time of selection of superintendents.

Term of office.

Time of selection of committeemen.

Term of office.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1935.

H.B. 818

CHAPTER 145

AN ACT TO AMEND SECTION THREE THOUSAND NINE HUNDRED FIFTY-SIX OF THE CONSOLIDATED STATUTES RELATING TO BEING ARMED OFF ONE'S PREMISES ON SUNDAY AS PERTAINING TO PERQUIMANS COUNTY.

The General Assembly of North Carolina do enact:

Blue laws.
C. S. 3956,
amended.

SECTION 1. That section three thousand nine hundred fifty-six of the Consolidated Statutes be and the same is hereby amended insofar as the same is applicable to Perquimans County by adding at the end thereof the following paragraph:

Right of persons in
Perquimans County
to carry arms off
premises.

"That this section shall not prohibit a person in Perquimans County being off his premises on Sunday with a firearm of twenty-two calibre, *provided* same is used for artificial and inanimate target purposes only and not to be used for hunting."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1935.

H.B. 907

CHAPTER 146

AN ACT TO AMEND CHAPTER SIXTY-TWO PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE AND ACTS AMENDATORY THEREOF, SO AS TO PERMIT INVESTMENT OF SINKING FUNDS IN OBLIGATIONS OF ANY QUASI-PUBLIC CORPORATION IN WHICH THE STATE OF NORTH CAROLINA OWNS NOT LESS THAN FIFTY-ONE PER CENT.

The General Assembly of North Carolina do enact:

Ch. 62, Public
Laws 1925, amend-
ed, as to investment
of sinking funds in
quasi-public corpora-
tions partly owned
by State.

SECTION 1. That Chapter sixty-two Public Laws of one thousand nine hundred and twenty-five be amended as follows; by adding at the end of Sub-section B Section five the following: "And in the obligations of any Quasi-Public Corporation in which the State of North Carolina owns not less than fifty-one per cent of its capital stock."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this 30th day of March, A. D. 1935.

H.B. 922

CHAPTER 147

AN ACT TO REDUCE THE COST OF GUARDIANS' BONDS
WHERE THE SECURITIES BELONGING TO THE ES-
TATE ARE DEPOSITED UNDER THE CONTROL OF
THE CLERK OF THE COURT OF CRAVEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand one hundred sixty-two of the Consolidated Statutes be, and the same is amended by adding after the word "sold," appearing on the last line thereof, the following:

C. S. 2162,
amended.

"*Provided*, that wherever the estate committed to such guardian shall consist of bonds of the United States government or bonds of the state of North Carolina or any insurance annuities approved by the court, and the guardian will deposit such bonds in a safety deposit box in any approved bank or trust company subject to be withdrawn only in the presence of the Clerk of the Superior Court, and shall as to any insurance annuities provide that the same may not be paid by the insurance company except upon the joint order of the Clerk of the Court or the judge thereof, then the amount of said bond required of said guardian shall be based only upon the amount of the estate committed to said guardian over and above the value of said bonds and insurance annuities. Before the guardian shall be allowed to convert said bonds or annuities into cash said guardian shall be required to give bond for the amount to be converted into cash as provided for other estates."

Reduction of guar-
dian's bonds
where securities
are placed in
bank.

Also as to
annuities.

Bond required
upon conversion
into cash.

SEC. 2. This act shall apply only to Craven County.

As to Craven
County only.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1935.

H.B. 739

CHAPTER 148

AN ACT TO ABOLISH THE SEPTEMBER AND DECEMBER TERMS OF COURT IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 123, Public Laws 1929, and ch. 409, Public Laws 1933, repealed.

C. S. 1443, amended.

Terms of Superior Court in Northampton County.

Conflicting laws repealed.

SECTION 1. That chapter one hundred twenty-three, Public Laws one thousand nine hundred and twenty-nine, and chapter four hundred and nine, Public Laws one thousand nine hundred and thirty-three, be and the same are hereby repealed.

SEC. 2. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended so that the paragraph relating to the courts of Northampton County under the subdivision "Third District" shall read as follows: "Northampton—Fourth Monday after the first Monday in March; eighth Monday after the first Monday in September, each to continue for two weeks; fourth Monday before the first Monday in September to continue for one week."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1935.

H.B. 876

CHAPTER 149

AN ACT TO AMEND CHAPTER SIXTY-ONE, PUBLIC LAWS OF SESSION NINETEEN HUNDRED AND THIRTY-ONE, BEING AN ACT AMENDING CHAPTER TWO HUNDRED AND SIXTEEN OF PUBLIC LAWS OF NINETEEN HUNDRED AND TWENTY-THREE, RELATING TO THE GENERAL COUNTY COURT IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That subsection (i) of Chapter sixty-one, Public Laws of nineteen hundred and thirty-one, be amended by striking out all of section (i) therein and substituting in lieu thereof the following:

"(i) The judge of the court shall appoint a Court Reporter who shall be a competent stenographer, said appointment may be made for a term or may be made from court to court. The court shall fix the compensation of the Reporter and at the end of the court shall issue an order on the general fund of the county for the payment of such compensation to be paid to said

Ch. 61, Public Laws 1931, and ch. 216, Public Laws 1923, amended.

Provision for Court Reporter in Wilson County General Court.

Compensation.

Reporter. In the event of an appeal from the judgment rendered by said General County Court to the Superior Court, the Reporter shall make and file a transcript in triplicate of said proceedings of the General County Court had in said case, which transcript shall be filed with the record and for such services the said Reporter shall not be paid nor receive any extra compensation. The plaintiff and the defendant in said action shall each be entitled to the use of one copy of such transcript, and the other copy shall be for the use of the judge of the Superior Court."

Transcript of appeals.

Distribution of copies.

SEC. 2. That as a part of the bill of cost taxed by the Clerk of said Court against the party adjudged to pay the cost of such action, there shall be taxed therein the sum of two dollars and fifty cents, to be paid to and collected by said Clerk and when so collected shall be by said Clerk paid over to and into the general funds of the County for the use and benefit of said County.

Reporter's fee charged in bills of costs.

SEC. 3. That any and all funds and sums of money which are now in the hands of the Clerk of said Court and now held by him which were received and collected by him as deposits by plaintiffs bringing actions in said Court and which have not been expended as provided for in said act shall be by said Clerk paid into the general fund of Wilson County.

Funds in hands of Clerk directed to general fund.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in force and effect from and after its ratification and shall apply only to Wilson County.

Application of Act.

Ratified this the 1st day of April, A. D. 1935.

H.B. 166

CHAPTER 150

AN ACT TO AMEND CHAPTER ONE HUNDRED TWENTY, SECTION FOURTEEN, SUBSECTION (B) OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE WORKMEN'S COMPENSATION ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred twenty of the Public Laws of one thousand nine hundred twenty-nine, section fourteen, subsection (b), be amended by adding to the end of subsection (b) of section fourteen of said chapter one hundred twenty the following: "*Provided, however, that when an employee files a claim with the North Carolina Industrial Commission and it shall appear that the employer has insured his liability under the Workmen's Compensation Act in any authorized corporation, association, or in any mutual insurance*

Ch. 120, Public Laws 1929, Workmen's Compensation Act, amended.

Acceptance of provision of Act by employer and employees presumed in certain cases.

Award of
compensation.

association formed by a group of employers so authorized, this shall be prima facie evidence that such employer and his employees have elected to be bound by this act, and, in such cases upon failure of the defendant and/or the insurance carrier to show by competent and sufficient evidence that the defendant employer was not bound by, or subject to the provisions of, the Workmen's Compensation Act at the time of the injury, compensation may be awarded by the Industrial Commission without any express findings in their award as to acceptance of the act by the parties."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 3rd day of April, A. D. 1935.

H.B. 183

CHAPTER 151

AN ACT TO AMEND SECTION ONE THOUSAND EIGHT HUNDRED AND NINETY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER ONE HUNDRED AND SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO TAX ON THE FISHING INDUSTRY OF THE STATE.

The General Assembly of North Carolina do enact:

C. S. 1893 and
ch. 106, Public
Laws 1933,
amended, as to
tax on hard
crabs.

SECTION 1. That section one thousand eight hundred and ninety-three of Volume three of the Consolidated Statutes, as amended by section five of chapter one hundred and six of the Public Laws of one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting between the word "dozen" and the word "shrimp" in line three of said section as amended the words "hard crabs, four cents a bushel."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1935.

H.B. 296

CHAPTER 152

AN ACT TO AMEND SECTION SIX THOUSAND THREE HUNDRED AND NINETY-FOUR OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN TO ELIMINATE THAT PART OF THE SECTION WHICH EXEMPTS CERTAIN CLASSES OF INSURANCE COMPANIES FROM FILING RATES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand three hundred and ninety-four of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended by striking out after the word "state" and comma in line five (5) thereof the following: "nor to contracts made by persons, partnerships, associations or corporations authorized to do business on a mutual or co-operative plan as associations or societies: *Provided*, that nothing in this act shall authorize the Insurance Commissioner to raise the rates of any Mutual Insurance Company doing business in North Carolina: *Provided, further*, that Farmers Mutual Fire Insurance Companies shall not be required to file such rates."

C. S. 6394, amended, requiring mutual insurance companies to file rates with Insurance Commissioner.

Raising rates not authorized.

Farmers' mutuals excepted.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1935.

S.B. 132

CHAPTER 153

AN ACT TO PROVIDE FOR THE FILING, INDEXING AND RECORDATION OF A BLANK OR MASTER FORM OF MORTGAGE, DEED OF TRUST, OR OTHER INSTRUMENT CONVEYING AN INTEREST IN, OR CREATING A LIEN ON, REAL AND/OR PERSONAL PROPERTY; TO PROVIDE FOR REFERENCE TO THE PROVISIONS, TERMS, COVENANTS, CONDITIONS, OBLIGATIONS, POWERS, AND OTHER CONTENTS SET FORTH IN SUCH RECORDED BLANK OR MASTER FORM; TO FIX THE FEE FOR FILING, RECORDING, AND INDEXING THE SAME, AND TO PROVIDE FOR THE EFFECT OF SUCH REFERENCE.

The General Assembly of North Carolina do enact:

Provision for
recording blank
or master forms
of mortgages.

SECTION 1. That it shall be lawful for any person, firm or corporation to have a blank or master form of mortgage, deed of trust, or other instrument conveying an interest in, or creating a lien on, real and/or personal property, filed, indexed and recorded in the office of the Register of Deeds.

Registration
and indexing.

SEC. 2. When any such blank or master form is filed with the Register of Deeds, he shall record the same, and shall index the same in the manner now provided by law for the indexing of instruments recorded in his office, except that the name of the person, firm or corporation whose name appears on such blank or master form shall be inserted in the indices as grantor and also as grantee.

Provisions of
such mortgages
by reference
embodied in
instruments
later filed.

SEC. 3. When any deed, mortgage, deed of trust, or other instrument conveying an interest in, or creating a lien on, real and/or personal property, refers to the provisions, terms, covenants, conditions, obligations, or powers set forth in any such blank or master form recorded as herein authorized, and states the office of recordation of such blank or master form, book and page where same is recorded such reference shall be equivalent to setting forth in extenso in such deed, mortgage, deed of trust, or other instrument conveying an interest in, or creating a lien on, real and/or personal property, the provisions, terms, covenants, conditions, obligations and powers set forth in such blank or master form. *Provided* this act shall not apply to Chowan, Stanly, Iredell, Gates, Watauga, Guilford, Camden, Transylvania, Jackson, Washington, Alleghany, Bladen, Halifax, Ashe, Dare, Beaufort, Moore, Swain, Orange, Granville, Perquimans, Martin, Vance, Columbus, Cartaret, Cleveland, Avery, Sampson Counties.

Counties excepted.

Recording fees.

SEC. 4. That the fee for filing, recording and indexing such blank or master form shall be Five (\$5.00) Dollars.

SEC. 5. That all laws or clauses of laws in conflict with this Act are hereby repealed. Conflicting laws repealed

SEC. 6. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1935.

S.B. 436

CHAPTER 154

AN ACT TO AMEND SENATE BILL NUMBER TWO HUNDRED, RATIFIED MARCH THIRTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE, BEING AN ACT TO AMEND SUBSECTION SIX OF SECTION THREE THOUSAND NINE HUNDRED AND TWENTY-FOUR (D) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO TRANSACTIONS EXEMPTED FROM THE OPERATION OF THE CAPITAL ISSUES LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill Number Two Hundred, ratified on the thirteenth day of March, one thousand nine hundred and thirty-five, being an Act to amend Subsection Six, of Section Three Thousand Nine Hundred and Twenty-four (d), of the Consolidated Statutes of North Carolina with reference to transactions exempted from the operation of the Capital Issues Law, be and the same is hereby amended by striking out in Section One, the quoted portion thereof following the colon in said section, and substituting in lieu thereof, the following: "The transfer or exchange by or on the account of one corporation of its own securities to the holders of the securities of another corporation, partnership, trust, person, firm or association, in any plan of distribution or exchange providing for the assumption or acquisition by the issuing corporation of the securities for which its own securities are issued or are to be issued, where the plan of distribution or exchange is contained in a registration statement which has been filed for more than twenty days with the Securities and Exchange Commission of the United States Government or like agency of the United States Government, charged with the registration of securities."

S. B. 200, Public Laws 1935, amended

Certain corporate transactions exempted from Capital Issues Law.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting Laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of April, A. D. 1935.

H.B. 243

CHAPTER 155

AN ACT TO REGULATE AND CONTROL THE PRACTICE
OF PHOTOGRAPHY.

The General Assembly of North Carolina do enact:

ARTICLE I

Definitions.	SECTION 1. Words used in this act, unless otherwise expressly stated, shall have the following meaning:
Board.	"Board"—The Board of Photographic Examiners.
Person.	"Person"—Any individual person, firm, corporation or association.
Photography.	"Photography" (a) The art or process of reproduction, recording the visible and invisible image through the action of light upon chemically sensitized substance or material. (b) The processes of projecting and registering images by means of lens and camera upon sensitized materials, development and fixation of the latent image to render same visible and permanent and the subsequent reproduction or transfer of such image, either negative or positive, upon sensitized material, by aid of light and chemical action.
Photo finishing.	"Photo finishing"—The process of reproducing or transferring any image made by means of camera and lens, either negative or positive, upon sensitized material by aid of light and chemical action.
Practice of photography.	"The practice of photography"—The profession, occupation, or avocation of taking or producing photographs or any part thereof for hire.
Photographer.	"Photographer"—Any individual, person, firm or corporation who shall practice photography.
Apprentice.	"Apprentice"—Any individual or person who shall study, train or work under the guidance of a duly registered photographer for the purpose of acquiring the necessary knowledge to practice photography.
Licensee.	"Licensee"—A licensed photographer or apprentice.

ARTICLE II

State Board of Photographic Examiners created.	SECTION 1. A State Board of Photographic Examiners is hereby created, which shall consist of five members, all of whom shall be residents of the State of North Carolina and shall have had not less than five (5) years experience as professional photographers, who shall be commissioned by the Governor and hold office as follows: Two for one year, two for two years and one for three years, and until their successors are elected by said association, commissioned and qualified by the Governor.
Terms of office.	

SEC. 2. The members of the State Board of Photographic Examiners shall annually elect one of their number to act as chairman, and appoint and at their pleasure remove a secretary, who need not be a member of the board, and whose compensation shall be fixed by the board.

Chairman and secretary.

SEC. 3. The said secretary shall also act as treasurer and shall perform the duties prescribed by this act and such other duties as the board may from time to time direct.

Duties of secretary.

SEC. 4. The members of the board upon the certification by the majority of said members shall receive the sum of seven dollars and actual and necessary expenses for each day actually devoted to the performance of their duties under this act.

Pay and expenses of board members.

SEC. 5. The principal office of the board shall be at such place designated by a majority of the members of the board.

Principal office.

SEC. 6. Three members of the board shall constitute a quorum.

Quorum.

ARTICLE III

SECTION 1. The Board of Photographic Examiners shall within thirty days after its appointment, meet in the City of Raleigh, and organize and shall elect a chairman and appoint a secretary-treasurer. The secretary and treasurer shall give bond approved by the board for the faithful performance of his duties, in such sum as the board may, from time to time, determine. The board shall have a common seal and shall formulate rules to govern its actions, and it may take testimony and proof concerning all matters within its jurisdiction.

Organization meeting.

Bond of secretary-treasurer.

Powers of Board.

SEC. 2. The said board shall keep a record of its proceedings relating to issuance, refusal, renewal, suspension and revocation of certificates of registration. This record shall also contain the name, place of business and residence of every registered photographer and registered apprentice, and the date and number of his certificate of registration. This record shall be opened to public inspection at all reasonable times.

Record of proceedings.

Contents.

Open to public.

SEC. 3. The board may adopt and enforce all rules and orders necessary to carry out the provisions of this act. Every rule or order of the board shall be available for public inspection in the office of the board.

Rules and orders.

SEC. 4. The board is authorized to conduct hearings in any part of the state or may designate any member of the board so to do, which hearing shall be held pursuant to the rules and regulations adopted and promulgated by the board.

Conduct of hearings.

SEC. 5. Said board shall have the power to appoint and at its pleasure remove any technical, legal, or other assistance as may be necessary to carry out the provisions of this act and to prescribe their powers and duties and fix their compensation.

Appointment and removal of assistants.

ARTICLE IV

Examination
and licensing of
applicants.

Temporary
certificates.

Conditions of
temporary
certificates.

Qualifications
of applicants for
examination.

Semi-annual
examinations.

Separate certi-
ficates for two
branches of
photography.

Application for
license.

Examination fees.

Examination re-
quirements.

SECTION 1. The board shall provide for the examination of applicants who desire to practice photography in this state, and shall collect fees, as hereinafter provided, for such examinations and issue certificates of registration and licenses to practice photography to anyone who shall qualify as to competency, ability and integrity. The board may issue temporary certificates to practice photography until such time as the board shall hold an examination, *provided* such applicants are, in the opinion of the board, entitled thereto, and *provided* that application and deposit for examination is made at the time of application for such temporary license, and such certificate shall be null and void after the next examination held by the board, and *provided further*, that no such applicant shall, thereafter, be eligible to apply for and receive a temporary certificate.

SEC. 2. Prior to any applicant being admitted to an examination or licensed, said board shall have the power to require proof as to the technical qualifications, business record and moral character of such applicant, and if an applicant shall fail to satisfy the board in any or all of these respects, the board may decline to admit said applicant to examination, or to issue license.

SEC. 3. The board shall provide a place and give a written, and/or an oral and/or a practical examination at least twice a year to all duly qualified applicants covering the two branches of photography, to-wit: Photography and photo-finishing. Separate certificates shall be provided for each branch. A certificate for one branch shall not permit the practicing in the other branch, although any photographer may hold certificates in both branches if qualified under this act. All applicants may take the examination in either or both branches and the examination fee as herein set forth shall cover both branches if taken at the same time.

SEC. 4. Every person desiring to commence the practice of photography in this state shall file an application for a license with the board on a form prescribed by it. At the time of making such application the applicant shall deposit with the board an examination fee of twenty-five (\$25.00) dollars: *Provided*, that the examination fees for persons engaged exclusively in the development, finishing, and/or enlarging of kodak pictures shall be in the sum of fifteen (\$15.00) dollars. All applicants must appear for examination at the time and place designated by the board and shall present such references and credentials as the board may require, and shall give satisfactory evidence as to their competency and fitness to conduct the practice of photography based on their technical knowledge, their business record and their moral character.

SEC. 5. No fee for examination shall in any case be refunded, but in case the applicant fails in the first examination he may take three subsequent examinations in the branches in which he failed and the fee for each such subsequent examination shall be ten (\$10.00) dollars.

No fees re-
funded.
Reduced fees
for standing ad-
ditional exami-
nations.

SEC. 6. Every applicant successfully passing such examination shall be registered in the records of the board as a qualified photographer in the branch or branches in which he has been successful, and shall receive a license signed by the chairman and secretary of said board authorizing the applicant to practice photography in the branch or branches in which he has been successful in this state.

Registration and
licensing of suc-
cessful applicants

SEC. 7. Every person desiring to commence the study of photography in this state for the purpose of practicing photography shall file a certificate signed by a duly licensed photographer that the said person has started to study photography with the said licensed photographer and that said student or apprentice commenced his studies or work prior to the date of the certificate, and such other information as the board may require.

Requirements for
students or ap-
prentices

SEC. 8. No license shall be transferable nor shall it be issued to any person, firm or corporation, designed to operate under an assumed or fictitious name.

Licenses not
transferable.

SEC. 9. The board shall, upon application, issue a license to every photographer who has been continuously engaged in the practice of photography and/or photo-finishing in this state for one year next preceeding the passage of this act, without examination. All applications for license under this section shall be accompanied by a fee of five (\$5.00) dollars, in addition to the annual license fee hereinafter prescribed, and such application must be made within thirty days after notification from the board.

Licensing without
examination of
photographers now
practicing.

License fee

SEC. 10. All licensees who maintain an established place for the practice of photography and/or photo-finishing in the State of North Carolina, or who are not employees of an established place for the practice of photography and/or photo-finishing in the State of North Carolina, shall pay an annual license fee of five (\$5.00) dollars. All licensees who are employees of an established place in the State of North Carolina for the practice of photography and/or photo-finishing shall pay an annual license fee of three (\$3.00) dollars.

Annual license
fee for business
establishments.

Annual fee for
each employee.

SEC. 11. No person, firm or corporation shall sell, offer for sale, or solicit orders for any product of photography unless duly registered under the terms of this act, or employed by a person, firm or corporation duly registered under the terms of this act.

Conduct of
business unless
registered pro-
hibited.

Display of
license.

SEC. 12. Every recipient of a license to practice photography or photo-finishing shall keep such license conspicuously displayed on his business premises.

Time of pay-
ment of license
fees.

SEC. 13. All annual license fees prescribed by this act shall be paid to the board on or before the first day of July of each year. The board shall issue its receipt for every payment. The annual establishment fee of five (\$5.00) dollars shall entitle the licensee, if otherwise qualified, to practice photography and photo-finishing. The annual employees' fee of three (\$3.00) dollars shall entitle the licensee, if otherwise qualified to practice photography and photo-finishing, but only for and on behalf of a duly registered photographer or photo-finisher.

Powers conferred
by various fees.

SEC. 14. Should any licensee fail or neglect to pay his annual license on or before the first day of July of every year, the board shall notify him that his license will be revoked and unless said fee is paid in full on or before the first day of August of the same year, the board shall revoke said license.

Revocation of
licenses upon
non-payment of
fees.

Application for
reinstatement.

(a) Any photographer and/or photo-finisher whose license has been revoked for failure to pay the annual license fee may make application to the board for reinstatement. Such application shall be accompanied by a fee of five (\$5.00) dollars, in addition to the regular license fee required. If the board shall find the applicant to be guilty of no violation of this act other than default in payment of annual license fees he may be immediately reinstated.

Fee for.

Reinstatement.

Revocation for
other causes.

(b) The board shall have the power to revoke any license granted by it to any photographer and/or photo-finisher or apprentice found by the board to be guilty of fraud or unethical practices or of wilful misrepresentation, or found guilty under the laws of the State of North Carolina of any crime involving moral turpitude.

Notice before
revocation.

(c) Before any license is revoked, except for failure to pay the annual license fee, the holder thereof shall be given notice, in writing, either personally or by mailing to his last known address, setting forth the charges against him and the time and place for a hearing to be had on such charges, which such charges must be filed in writing under oath with said board, and the said hearing shall be not less than ten days from the time of the service of the said notice. The person charged shall be given a public hearing at which he may be represented by counsel and he shall have an opportunity to enter a defense and produce witnesses on his behalf. The board on such hearing shall provide a competent stenographer for the purpose of taking a complete record of such hearing, which record shall be filed with the board.

Filing charges.

Public hearing.

Record of
proceedings.

(d) If at such hearing of the accused the board shall be satisfied that the accused has been guilty of the offense charged it shall thereupon, without further notice, revoke the license of the person so accused: *Provided*, the accused shall not be barred the right of appeal to the Superior Courts.

Revocation when charges sustained.

Appeal to courts.

ARTICLE V

SECTION 1. Any person violating any of the provisions of this act, or engaging in any of the activities or practices herein defined without being duly licensed as herein provided, shall be guilty of a misdemeanor, and upon conviction shall be fined the sum of not less than fifty (\$50.00) dollars, nor more than two hundred (\$200.00) dollars for the first offense, and shall be imprisoned not more than thirty days, and/or fined not exceeding two hundred (\$200.00) dollars for any subsequent offense. Each and every violation hereof shall constitute a separate offense: *Provided*, all fines paid for violation of this act or bail forfeitures collected for appearances given by virtue of any process issued from any of the courts of this state shall be paid one-half to the treasurer of the county where such process was issued for the general fund of such county and one-half to the State Treasurer to be by him deposited to the credit of the general funds of the state.

Violation of Act made misdemeanor.

Punishment.

Separate offenses.

Disposition of fines and forfeitures.

ARTICLE VI

SECTION 1. All non-resident photographers and/or photo-finishers, desiring to do business in this state, shall apply to the board for examination at least thirty days prior to the next examination and obtain license before entering into said business, and no person, firm or corporation shall represent or in any way solicit or accept business for such non-resident photographers and/or photo-finishers, unless and until they have complied with the provisions of this act.

Application and examination of non-residents.

ARTICLE VII

SECTION 1. The secretary-treasurer shall keep a record of the proceedings of the said board and shall receive and account for all moneys derived from the operation of this article.

Records of proceedings and monies received.

SEC. 2. All expenses of administering this act shall be paid upon order of the board from the funds derived from the examination, license fees and penalties herein prescribed, and, in no event, shall such expense exceed the income from said sources.

Expenses of administering Act provided.

ARTICLE VIII

SECTION 1. Nothing in this act shall be construed to apply to:

Persons exempted.

Employees of
newspaper and
periodicals.

(a) Any person in the employ of any newspaper or periodical publication, *provided* the negatives or photographs taken in such connection are not sold or offered for sale or otherwise disposed of in this state for profit.

Persons making
own pictures.

(b) Any person who makes negatives or photographs for experimental purposes for his own personal use or pleasure, if such negatives or photographs are not sold or offered for sale in this state.

Federal, State,
local unit or
college employees.

(c) Any person who is in the employ of the United States, the State of North Carolina, or any of its political subdivisions, or of any school, college, university or state institution, who makes negatives or any reproduction thereof solely for public use or for the use of such school, college, university or state institution, or educational or scientific purposes, *provided* such negatives or photographs are not sold or offered for sale in this state.

Physicians and
surgeons.

(d) Any duly licensed practitioner of medicine and allied occupations, hospitals or institutions who make negatives or photographs for clinical, surgical or medical purposes.

Motion picture
photographers.

(e) Any motion picture photographer in the making of motion pictures.

ARTICLE IX

Valid parts of
Act upheld.

SECTION 1. Every section of this act and every sentence, clause and phrase thereof is declared to be individually operative and if any section, sentence, clause or phrase shall be adjudged invalid by any court of competent final jurisdiction it shall not affect or invalidate any other section, sentence, clause or phrase thereof.

ARTICLE X

Excepted cities
and towns
and small photog-
raphers.

SECTION 1. This act shall only apply to cities and towns having a population of more than twenty-five hundred: *Provided* this act shall not apply to those photographers whose product is retailed at a unit price not exceeding ten cents (10c) per picture.

ARTICLE XI

Conflicting laws
repealed.

SECTION 1. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

ARTICLE XII

SECTION 1. This act shall be effective from and after its ratification.

Ratified this the 4th day of April, A. D. 1935.

S.B. 270

CHAPTER 156

AN ACT TO ENABLE A GUARDIAN, OR OTHER FIDUCIARY, TO PURCHASE REAL ESTATE FOR HIS WARD OR ESTATE IN FORECLOSURE SALES OF DEEDS OF TRUST AND MORTGAGES HELD BY A GUARDIAN OR FIDUCIARY.

The General Assembly of North Carolina do enact:

SECTION 1. That on application of the guardian or other fiduciary of any idiot, inebriate, lunatic, non compos mentis or any person incompetent from want of understanding to manage his own affairs for any cause or reason, or any minor or infant, or any other person for whom such guardian or fiduciary has been appointed, by petition, verified upon oath, to the Superior Court, showing that the purchase of real estate is necessary to avoid a loss to the said ward's estate by reason of the inadequacy of the amount bid at foreclosure sale under a mortgage or deed of trust securing the re-payment of funds previously loaned the mortgagor by said guardian or other fiduciary, and that the interest of the ward would be materially promoted by said purchase the proceeding shall be conducted as in other cases of special proceedings; and the truth of the matter alleged in the petition being ascertained by satisfactory proof, or by affidavit of three disinterested freeholders over twenty-one years of age who reside in the county in which said land lies, a decree may thereupon be made that said real estate be purchased by such person; but no purchase of real estate shall be made until approved by a judge of the Superior Court, nor shall the same be valid, nor any conveyance of the title made, unless confirmed and directed by a judge, and then only in compliance with the terms and conditions set out in said order and judgment.

Guardians and other fiduciaries authorized to buy real estate foreclosed under mortgages executed to them.

Showing to be made.

In nature of special proceeding.

Decree.

Approval by judge.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

S.B. 349

CHAPTER 157

AN ACT TO AMEND CHAPTER TWO HUNDRED AND THIRTY-FOUR PUBLIC LAWS ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATING TO THE TERMS OF THE SUPERIOR COURTS IN DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

Ch. 234, Public Laws 1933, and C. S. 1443, amended, as to terms of Duplin County Superior Court.

Terms abolished.

Conflicting laws repealed.

SECTION 1. That section one of Chapter two hundred and thirty-four of the Public Laws of one thousand nine hundred thirty-three under sub-title Duplin County be, and the same is hereby amended by striking out the words, "Twelfth Monday after First Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal cases or civil cases, or both, and the second for the trial of civil cases exclusively," in line six of said act. It being the intent and purpose of this act to abolish the May Civil and Criminal Term for Duplin County.

SEC. 2. That all laws and clauses of laws in conflict with this act be, and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

S.B. 401

CHAPTER 158

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED AND FIFTY-EIGHT OF THE CONSOLIDATED STATUTES, RELATING TO THE PUNISHMENT FOR PUBLIC DRUNKENNESS IN IREDELL COUNTY.

The General Assembly of North Carolina do enact:

C. S. 4458, amended.

Punishment for public drunkenness in Iredell County.

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes, Volume One, be, and the same is hereby amended by making the following punishment apply to Iredell County: "By a fine of not less than five dollars nor more than fifty dollars, or by imprisonment of not more than thirty days for the first offense; for each conviction thereafter the fine shall not be less than ten dollars nor more than fifty dollars, or imprisonment of not more than thirty days, in the discretion of the Court."

Fines may not be remitted.

SEC. 2. That no justice of the peace or mayor, or other court, shall have the right to remit the fine herein imposed to the defendant unless the said defendant is imprisoned as provided in section one of this act.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

H.B. 763

CHAPTER 159

AN ACT TO AMEND SECTION SEVEN THOUSAND AND SIXTY-FOUR OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO THE BOARD OF HEALTH OF CUMBERLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand and sixty-four of the Consolidated Statutes of North Carolina be, and the same is hereby, amended by adding after the word "court," at the end of line three, and before the word "and," in line four the following: "the Superintendent of the Fayetteville Graded Schools." C. S. 7064, amended, as to selection of Cumberland County Board of Health.

SEC. 2. That this act shall apply only to Cumberland County. Application of Act.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

H.B. 867

CHAPTER 160

AN ACT FOR THE BETTER PROTECTION OF MIGRATORY WILD FOWL IN CURRITUCK SOUND, TO ENABLE THE COUNTY OF CURRITUCK TO CO-OPERATE WITH THE STATE BOARD OF CONSERVATION AND DEVELOPMENT OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The hunting, shooting, killing or trapping of any wild fowl, consisting of geese, ducks, brant or any other wild fowl from shore, marsh, blind, battery or other floating device on or adjacent to the waters of Currituck Sound or its tributaries in Currituck County, and so much of the waters of North River as may lie within the territorial limits of Currituck County, shall be governed and regulated by the Department of Conservation and Development of the State of North Hunting migratory waterfowl in Currituck County under control of Department of Conservation and Development and County Game Commission.

Carolina and a duly constituted and appointed Game Commission of Currituck County, as hereinafter set forth, subject only to the following regulations:

Hunting licenses regulated.

SEC. 2. Licenses for shooting migratory wild fowl on the waters of Currituck Sound and its tributaries and so much of the waters of North River as may lie within the territorial limits of Currituck County shall conform to the licenses set out or required by the Department of Conservation and Development or as required by the State-wide Game Law.

Provision for warden and deputy wardens.

SEC. 3. The State Board of Conservation and Development shall provide one all-time warden and not less than four deputy wardens for the purpose of enforcing this and other migratory warden laws. The said deputy wardens shall be placed on duty from the fifteenth day of October of each year until March first of each year, or until such later date as the Board of Conservation and Development may deem necessary and proper for the better protection of migratory wild fowl life. The salaries to be paid said all-time warden and said deputy wardens shall be fixed or determined by the State Department of Conservation and Development. All of said wardens shall be clothed with the duties of all the State Game Laws as it would apply to Currituck County; *provided*, that said all-time warden and said deputy wardens shall be men thoroughly familiar with the waters of Currituck Sound, capable of operating a motor boat or other type boat, and shall be men of good moral character fully capable of discharging the duties of game warden. Said all-time warden and said deputy wardens shall be appointed by the Department of Conservation and Development upon the recommendation of the Game Commission of Currituck County.

When on duty.

Salaries.

Duties.

Qualifications.

Method of appointment.

Sale of licenses.

SEC. 4. All licenses for the shooting, hunting, killing or trapping of migratory wild fowl in Currituck Sound and its tributaries shall be sold by the Department of Conservation and Development as provided under the State Game Laws and the proceeds received from the sale of all such licenses shall be the property of the State of North Carolina. The duty of selling such licenses shall devolve upon said warden and his deputies who shall receive no compensation for said service in addition to their respective salaries; *provided*, the Board of Conservation and Development and the Game Commission of Currituck County may appoint such other person or persons for the purpose of selling hunting licenses as they, in their discretion, may deem proper or necessary; *provided further*, that any and all such persons so appointed shall receive as compensation for their services the regular fee payable for the sale of licenses

Proceeds to State.

Wardens to sell licenses.

Other persons may be named to sell.

Fees for making sales.

as provided by the State Game Law, or the rulings of the Department of Conservation and Development; *provided further*, that licenses for batteries, bush blinds, float blinds and shooting points shall be sold or issued by the Clerk of the Superior Court who shall be ex-officio secretary to the Game Commission and said clerk or secretary shall issue said licenses as prescribed by this act, and as to number of batteries, location of blinds, shooting points, etc., subject to certain rules and regulations hereinafter enumerated. The clerk shall be required to keep a complete and permanent record of all licenses for batteries, blinds, both floating and stationary, and shooting points from marsh or otherwise, which said record shall be kept in the office of the Clerk of the Superior Court of Currituck County and shall be opened for inspection by the public at all times. The Clerk of the Superior Court shall remit to the board of Conservation and Development all moneys received by him from the sale of such licenses.

Sale of licenses on blinds and batteries by Clerk Superior Court.

Record of such license sales

Disposition of proceeds

Game Commission created.

Appointment.

Removal of members.

Naming members by districts.

Vacancies

Time of appointment and term of office.

Duties and authority of Game Commission.

Rules and regulations.

SEC. 5. A game commission of Currituck County is hereby created which commission shall consist of five members, each of whom shall be thoroughly acquainted with migratory water fowl shooting both ashore and afloat. The said commission shall be selected and appointed by the Board of County Commissioners of Currituck County with the approval of the Board of Conservation and Development. *Provided*, that no member of said commission shall be removed except upon the unanimous vote of all of said officials, including all the members of the Board of Commissioners. One member of said commission shall be chosen from the district south of the Narrows, one from the district north of the Narrows and south of the northerly end of Church's Island, one from the district north of Church's Island on the westerly side of the sound, one from the district north of Church's Island on the easterly side of the sound and one from the district north of Currituck Court House on the westerly side of the sound. In the event of a vacancy his successor shall be similarly appointed.

The members of said game commission shall be appointed by the Board of County Commissioners on the first Monday in June, beginning in the year one thousand nine hundred and thirty-five, and shall hold their office for a term of two years, or until their successors are appointed and qualified.

The said game commission acting with the Board of Conservation and Development shall have charge of the enforcement of this and all migratory wild fowl game laws in Currituck County. And the said game commission acting with the Board of Conservation and Development shall have the power and authority to prescribe rules and regulations for the enforcement of such game laws and the protection of wild fowl

Rest areas
provided.

life in said county, not inconsistent with the provisions of this act. It is expressly provided that said game commission may establish sanctuaries or rest areas in which no wild fowl may be shot, hunted or disturbed.

Control over
issuance of
licenses.

SEC. 6. The said game commission shall have control over the issuance of licenses for batteries, stationary bush blinds, floating bush blinds and all shooting points, not inconsistent with the rules and regulations as hereinafter set forth, and shall hear complaints and petitions from gunners relative to location of blinds, shooting points, etc., and shall make adjustment of such matters, *provided* that any gunner not satisfied with the ruling of said game commission may appeal to the State Board of Conservation and Development.

Hearing
complaints
from gunners.

Appeal to
State
Department.

Owning batteries
restricted to
residents.

SEC. 7. No one but a resident of North Carolina shall own or operate a battery or other floating device used in the hunting of wild fowl on the waters of Currituck Sound or its tributaries in Currituck County, and then only on the following conditions:

Conditions.

License.

(a) Said resident shall have obtained the license required by the Board of Conservation and Development.

License number
to be
displayed.

(d) The license number when issued shall be plainly painted on such battery and boat carrying same.

Licenses limited
to thirty
per season.

(c) For the better protection of game which would be driven from the waters of the sound by the operation of an excessive number of batteries, the clerk, whenever licenses issued for batteries have totalled thirty in any season, shall not issue any more licenses for that season.

License fees.

(d) To obtain a battery license the applicant shall apply in writing to the Clerk of Superior Court, enclosing five dollars (\$5.00) as a license fee and fifty cents (.50) as a fee to the Clerk.

Priority to
owners of
preceding season.

(e) Priority in the granting of battery licenses in any season shall be given for those owned and operated during the season one thousand nine hundred thirty-three, thirty-four and thirty-five, or replacements thereof, so long as the application for a license is each year hereafter made not later than October fifteenth. After such date, priority shall be given in the order of the date of the application as evidenced by a list to be kept up to date by the Clerk and which shall be open for inspection to the public.

Priority list.

Number of
batteries and their
use limited.

SEC. 8. That a resident of North Carolina may own one single and one double battery, but not more, and only one of these may be operated on the same day. But such batteries shall bear the same license number, but double charges and clerk's fees shall be paid for its issuance.

SEC. 9. That the owner of a battery license having complied with all the requirements or provisions of this law may transfer by sale, gift or otherwise to another resident of North Carolina all privileges granted by such license and all rights as herein provided for to the issuance of another license or licenses in the following years, upon recording such transfer with the Clerk of the Superior Court of Currituck County and paying him a fee of one dollar therefor.

Licenses transferable

Recording transfer and fee for.

SEC. 10. Floating bush blinds when licensed shall bear the license number or tag and same shall be displayed in a prominent or conspicuous place upon said blind.

Floating bush blinds.

(a) To obtain a license for either floating or stationary bush blinds the applicant shall apply in writing to the Clerk of Superior Court enclosing one dollar (\$1.00) as a license fee and twenty-five cents (.25) as a fee to the Clerk.

License fees for bush blinds

SEC. 11. For the better protection of migratory wild fowl and the welfare of visiting sportsmen, floating blind licenses will be granted to guides who make it their business during the gunning season to exclusively operate floating blinds and who are favorably known to the Game Commission, or satisfactorily vouched for as boatmen of ability, good character and sobriety.

Granting floating blind licenses to guides.

SEC. 12. To those owning property in Currituck County bought and used for the shooting of migratory wild fowl and who desire to have any well established shooting point or location protected by a license as such;

Regulation on establishing shooting points.

(a) The application shall accurately describe the location and a map be furnished the Game Commission upon request.

Application.

(b) Application must be filed on or before October first of each year to insure timely consideration. To obtain a license for a shooting permit, the applicant shall apply in writing to the Clerk of Superior Court enclosing nine dollars (\$9.00) as a license fee and one dollar (\$1.00) as a fee to the Clerk.

Time of filing.

Fees.

(c) The license tag to be supplied with the license, must, during the shooting season, be displayed on the blind erected on such LICENSED SHOOTING POINT, which blind must be maintained and used with reasonable frequency, at least four times each season.

Displaying license.

(d) If it is desired to develop a new shooting location the Game Commission, on application, may license any location designated, but not if it has been generally used by floating devices.

Development of new shooting locations.

SEC. 13. That it shall be prima facie evidence when anyone is found in a boat, blind, floating device or battery or on shore or marsh with decoys or geese or any other contrivance which is used in hunting wild fowl that he is there for the purpose of hunting.

Possession of hunting contrivances evidence of hunting.

Acting as guide
for unlicensed
hunter made
unlawful.

SEC. 14. That it shall be unlawful for a licensed guide or other resident of North Carolina or any other person to accompany or aid in hunting in any of the methods described in this act any person who has failed to provide himself or herself with the proper license.

Inspection visits
to hunting
devices.

SEC. 15. That the Game Warden or his deputies as he may direct shall visit every battery or other floating device at least once each week, and then ascertain by examination or know from previous examinations that the operators and hunters are provided with the proper licenses, and a report of all such visits shall be mailed to the Board of Conservation and Development at the end of each week.

Report of visits.

Distances between
batteries and
blinds limited.

SEC. 16. No batteries or floating bush blinds shall be set out within five hundred yards of one another or of a licensed shooting point.

Starting points
and time of
starting.

SEC. 17. The Game Commission shall establish starting points. No boat used in shooting afloat shall start from its regular mooring before sunrise except to reach a starting point where it shall remain until sunrise.

No other floating
devices
permitted.

SEC. 18. No other floating devices except those described in this act shall be used in the hunting of wild fowl in Currituck Sound.

Penalties for
violations.

SEC. 19. The penalties for a violation of this act shall be as follows:

Revocation of
licenses.

(a) The Game Commission upon approval of the Board of Conservation and Development may prosecute and/or revoke the license of anyone who has in its judgment violated any part of this act, or any of such rules and regulations as it may establish, but prior to such revocation, it shall notify the one charged with the violation to appear before the Commission on a given day at a given hour. The Game Commission may revoke the license of any person who violates any of the provisions of this act regulating hunting, or who, while hunting, shall go upon the marshes or lands of any person, firm or corporation without the permission of the owners.

Notice to
violators.

Unauthorized entry
on another's
lands.

Mufflers required
on power boats.

SEC. 20. All boats powered with gasoline, oil or similarly operated engines shall use efficient mufflers in Currituck County except when otherwise authorized by the Federal Government.

Marking blinds.

SEC. 21. Any person or persons using stationary or float blinds for taking out sportsmen exclusively shall label his blind with his name, number of license, and the words "Used for Sportsmen."

Other rules and
regulations.

SEC. 22. The Board of Conservation and Development shall make such other rules and regulations relative to hunting wild fowl in Currituck Sound as it may deem necessary and proper, not inconsistent with the provisions of this act.

SEC. 23. All laws and clauses of laws in conflict with this act are hereby expressly repealed to the extent of such conflict only. (Conflicting laws repealed.)

SEC. 24. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day April, A. D. 1935.

H.B. 1019

CHAPTER 161

AN ACT TO AMEND CHAPTER SEVEN HUNDRED AND FIFTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND ONE, SECTION TWENTY-ONE, SO AS TO PROVIDE FOR THE HOLDING OF ELECTIONS IN THE TOWN OF BELMONT, GASTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-one, Chapter seven hundred and fifty, Public Laws of one thousand nine hundred and one, (Consolidated Statutes, section two thousand six hundred and forty-nine) be and the same is amended as follows: Ch. 750, Public Laws 1901, and C. S. 2649, amended.

By adding to the end of the said section the following:

"*Provided* that elections held in the Town of Belmont, Gaston County, shall not be affected by the exception of Gaston County and the towns therein from the general law under this section, but such election in the Town of Belmont shall be held under said general law provided for elections in towns and cities: *Provided, further*, that any person desiring to become a candidate for election for the office of Mayor or Commissioner of the Town of Belmont shall, at least fifteen days prior to said election, file with the Town Clerk a statement of such candidacy in substantially the following form:

General law applicable to Belmont town elections.

Filing notice of candidacy.

STATE OF NORTH CAROLINA:
COUNTY OF GASTON:

Form.

I, _____, hereby give notice that I reside within the corporate limits of the Town of Belmont, County of Gaston, State of North Carolina, that I am a candidate for election to the office of _____, to be voted on at the general municipal election to be held on the _____ day of May, 19____, and I hereby request that my name be printed upon the official ballot to be voted in said election.

(Signed) _____

Filing fee.

And he shall at the same time pay to the Town Clerk, to be turned over to the City Treasurer, the sum of five dollars (\$5.00) as a filing fee."

SEC. 2. That this act shall be in full force from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

S.B. 74

CHAPTER 162

AN ACT TO AMEND CHAPTER FIFTY-THREE PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-THREE RELATING TO FREE PRIVILEGE LICENSE FOR THE BLIND.

The General Assembly of North Carolina do enact:

Ch. 53, Public Laws 1933, amended, abolishing free privilege license to blind in sale of fireworks.

Conflicting laws repealed.

SECTION 1. That Chapter fifty-three Public Laws of one thousand nine hundred and thirty-three be amended by adding at the end of Section three thereof the following "*Provided*, that the free privilege license of this action shall not apply to the sale of any kind of fireworks."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

S.B. 162

CHAPTER 163

AN ACT TO EMPOWER EXECUTORS AND ADMINISTRATORS TO CONTINUE THE FARMING OPERATIONS OF A DECEASED PERSON UNTIL THE END OF THE CALENDAR YEAR; AND TO ANY CROPS WHICH MAY BE HARVESTED AFTER THE END OF THE YEAR.

The General Assembly of North Carolina do enact:

Continuance to end of year of farming operations of deceased persons.

Net income as assets.

Expenses made preferred claim.

SECTION 1. When any person shall die while engaged in farming operations, his executor or administrator shall be authorized to continue such farming operations until the end of the current calendar year; and/or to any crop or crops which may be harvested after the end of said year; *provided*, that only the net income from such farming operations shall be assets of the estate, and any indebtedness incurred in connection with such farming operations shall be a preferred claim as to any heir, legatee, devisee, distributee, general or unsecured creditor of said estate.

SEC. 2. Nothing herein contained shall limit the powers of an executor under the terms of a will. Powers derived from wills unaffected.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after April first, one thousand nine hundred and thirty-five. Effective April 1, 1935.

Ratified this the 9th day of April, A. D. 1935.

S.B. 163

CHAPTER 164

AN ACT TO AUTHORIZE BANKS, INSURANCE COMPANIES, PERSONS ACTING IN A FIDUCIARY CAPACITY, OTHER PERSONS, FIRMS, CORPORATIONS, INSTRUMENTALITIES AND OFFICERS TO INVEST IN BONDS ISSUED BY FEDERAL LAND BANKS, OR IN BONDS WHICH ARE FULLY AND UNCONDITIONALLY GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE UNITED STATES; TO PROVIDE THAT NO RESERVE SHALL BE REQUIRED AGAINST DEPOSITS SECURED BY SUCH BONDS AND THAT THE SAME SHALL BE SECURITY FOR LOANS AND DEPOSITS; TO PROVIDE THAT SUCH BONDS SHALL BE ELIGIBLE FOR THE DEPOSITS WITH THE INSURANCE COMMISSIONER; AND TO PROVIDE THAT SUCH BONDS SHALL BE DEEMED CASH IN SETTLEMENTS BY PERSONS ACTING IN A FIDUCIARY CAPACITY.

The General Assembly of North Carolina do enact:

SECTION 1. That any bank, building and loan association, land and loan association, savings and loan association, insurance company, title insurance company, land mortgage company, fraternal order or benevolent association, or any other corporation incorporated under the laws of this state, and operating under the supervision of the Commissioner of Banks, Insurance Commissioner, or superintendent of Savings and Loan Associations; the State Treasurer, as Custodian of the Assurance Fund provided under the Torrens Act, or any officer charged with the investment of sinking funds of the State, any county, city, town, incorporated village, township, school district, school taxing district, or other district or political subdivision of Government of the State; the North Carolina State Thrift Society, any Clerk of the Court holding money by color of his office or as receiver; and any person, firm or corporation acting as executor, administrator, guardian, trustee, or other person acting in a fiduciary capacity may invest in bonds issued, or in Banks, fiduciaries and other supervised agencies permitted to invest in bonds guaranteed by United States.

bonds which are fully and unconditionally guaranteed as to principal and interest by the United States, to the same extent as the same are now or may be hereafter authorized to invest in any obligation of the United States.

(a) *Provided* that all investments authorized hereunder shall be guaranteed, both as to the payment of principal and interest thereon, by the United States Treasury.

SEC. 2. That no bank shall be required to maintain a reserve against deposits secured by any of the above mentioned bonds equal in market value to the amount of such deposits, and such bonds shall be valid security for all loans and deposits to the same extent as are any obligations of the United States.

SEC. 3. That in settlements by guardians, executors, administrators, trustees and others acting in a fiduciary capacity, the bonds and securities herein mentioned shall be deemed cash to the amount actually paid for same, not exceeding par value thereof, including the premium, if any, paid for such bonds, and may be paid as such by the transfer thereof to the persons entitled and without any liability for a greater rate of interest than the amount actually accruing from such bonds.

SEC. 4. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 5. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

S.B. 168

CHAPTER 165

AN ACT TO AUTHORIZE THE STATE HIGHWAY AND PUBLIC WORKS COMMISSION TO ESTABLISH AT THE CENTRAL PRISON AT RALEIGH A SHOE FACTORY TO MANUFACTURE SHOES FOR THE INMATES OF THE VARIOUS STATE INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. The State Highway and Public Works Commission is hereby authorized to purchase and install at the Central Prison in Raleigh, North Carolina, a shoe factory equipped for the purpose of manufacturing shoes for the inmates of the various State institutions.

SEC. 2. The Director of the Division of Purchase and Contract for the State of North Carolina, or such other authority as may exercise the right to purchase shoes for the various State institutions, is hereby directed to purchase from, and to contract with, the State Highway and Public Works Commission for the shoe requirements for said institutions from year to year.

Bonds must be guaranteed as to principal and interest.

Eligible for bank loan and deposit securities.

Deemed cash in settlements by fiduciaries.

Conflicting laws repealed.

Shoe factory authorized for central prison.

Purchase of shoes manufactured for State institutions authorized.

SEC. 3. The price to be paid to the State Highway and Public Works Commission for such shoes shall be fixed and agreed upon by the Governor, the State Highway and Public Works Commission, and the Director of the Division of Purchase and Contract, or such other authority as may be authorized to purchase shoes for the inmates of the various State institutions.

Manner of fixing purchase price.

SEC. 4. The State Highway and Public Works Commission is authorized to spend the sum of twenty-five thousand dollars, or so much thereof as may be necessary, for the establishment, equipment, and installation of said shoe factory at the Central Prison, and out of the balances and receipts of the State Highway and Public Works Commission at the credit of the State Highway and Public Works Commission with the State Treasurer.

Appropriation for purpose.

SEC. 5. All laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

Conflicting laws repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

S.B. 216

CHAPTER 166

AN ACT TO AMEND SECTION 1114-1 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO THE NAME OF DOMESTIC CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 1114-1 of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the whole of said paragraph one and inserting in lieu thereof the following: "*The name of the corporation.* No name can be assumed which is already in use by (a) a domestic corporation, or (b) a foreign corporation authorized to do business under the laws of this State, or (c) a corporation which has heretofore or may hereafter sell its good will to any other person, firm or corporation, and notice thereof has been or may hereafter be filed in the office of the Secretary of State of North Carolina, and the filing fee of twenty-five dollars paid to the said Secretary of State: *Provided, however,* that the purchaser of the good will of such corporation, or his or its assigns, may be permitted to use the same name, or one similar thereto, of the corporation whose good will it has purchased.

C. S. 1114-1, amended.

Restriction on use of corporate names.

Exception where corporation sells its good will.

The prohibition of this section shall extend to names so similar in sound or appearance to such existing corporate names as may tend to confusion of identity.

Definition of similar names.

The name adopted must end with the word "company," "corporation" or "incorporated."

Further restricted.

Conflicting laws
repealed.

SEC. 2. All laws or clauses of laws in conflict with this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

S.B. 230

CHAPTER 167

AN ACT TO IMPROVE THE SANITARY CONDITIONS OF THE MANUFACTURE OF BEDDING.

The General Assembly of North Carolina do enact:

Definitions.

SECTION 1. *Definitions.* As used in this act:

"Mattress."

The word "mattress" means: Any mattress, upholstered spring, comforter, pad, cushion, or pillow to be used in sleeping. This act shall not apply to any mattress smaller than twelve inches in its greatest dimension.

"Person."

The word "person" means: Any individual, corporation, partnership, or association.

"New material."

The term "new material" means: Any material which has not been used in the manufacture of another article or used for any other purpose; *provided* this shall not exclude by-products of industry that have not been in human use, unless included in the following paragraph.

"Previously used material."

The term "previously used material" means: (a) Any material which has been used in the manufacture of another article or used for any other purpose; (b) any material made into thread, yarn, or fabric, and subsequently torn, shredded, picked apart, or otherwise disintegrated, including jute and shearings.

"Sell" and
"sold."

The word "sell" or "sold" shall, in the corresponding tense, include: sell, offer to sell, or deliver or consign in sale, or possess with intent to sell, deliver, or consign in sale.

Possession of
articles regulated
prima facie evi-
dence of intent
to sell.

Possession of one or more articles covered by this act when found in any store, warehouse, or place of business, other than a private home, hotel, or other place where such articles are ordinarily used, shall constitute prima facie evidence that the article or articles so possessed are possessed with intent to sell, or sterilize and sell.

Construction
of words.

All words shall include plural and singular, masculine and feminine, as the case demands.

Sterilization
mandatory.

SEC. 2. *Sterilization.* No person shall in making, remaking or renovating a mattress for another person, use any previously used material which, since last used, was not sterilized by a process approved by the State Health Officer.

No person shall sell a used mattress unless sterilized, since last used, by a process approved by the State Health Officer, but nothing in this act shall be construed or interpreted as preventing a sale by an executor or administrator of the mattresses of a decedent.

Sterilization of used mattresses.

Exception.

A detailed drawing and description of any sterilizing apparatus and process to be used under this act shall be submitted to the State Health Officer who shall, if the process effectively sterilizes, approve such process and give the person submitting it a dated Sterilizing License expiring at the end of the calendar year in which issued, and the fee for which shall be twenty-five dollars a year.

Approval of sterilization process.

Sterilization license.

Fee for.

Any person who receives a mattress for renovation or storage shall keep attached thereto, from the time received, a tag on which is legibly written the date of receipt and the name and address of the owner.

Tagging mattresses received for renovation.

SEC. 3. No person shall sell a mattress to which is not securely sewed a cloth or cloth-backed tag at least two inches by three inches in size, to which is affixed the adhesive stamp provided in Section Five.

Tagging before sale.

Upon said tag shall be legibly stamped or printed with ink, in English (a) the name of the material or materials used to fill such mattress; (b) the name and address of the maker or vendor of the mattress; (c) in letters at least one-eighth inch high the words "Made of New Material," if such mattress contains no previously used material; or the words "Made of Previously Used Material" if such mattress contains any previously used material; or the word "Second-Hand" on any mattress which has been used but not remade.

Contents of tag.

Material.

Maker or vendor.

New or used material.

Nothing likely to mislead shall appear on said tag and it shall contain all statements required by this act, and shall be sewed to the outside covering of every mattress being manufactured, before the filling material has been inserted.

Misleading statements prohibited.

Material known in the cotton waste trade as "sweeps" or "oily-sweeps" shall be named "mill floor sweepings" on the tag required by this act and shall not be used unless previously sterilized by a process approved by the State Health Officer.

Mill floor sweepings.

The name "Felt" shall not be used unless the material has been carded in layers by a garnett machine.

Use of word "felt" restricted.

SEC. 4. No person, other than a purchaser for his own use, shall remove from a mattress, or deface or alter the tag required by this act.

Alteration of tags prohibited.

SEC. 5. *Enforcement Funds.* The State Health Officer is hereby charged with the administration and enforcement of this act and he shall provide specially designed adhesive stamps for

State Health Officer to enforce Act.

Provision for use of stamps.

State institutions excepted.

Disposition of money collected under Act.

"Bedding Law Fund."

Semi-annual report of Health Officer.

Disbursements from Fund.
Salaries and expenses.

Attorney's fees.

General expense.

State Board of Health charged with enforcement.

Inspection of bedding establishments.

Itemized invoices of bedding materials furnished.

Opening mattress seams for examination.

Examination of purchase records.

use under Section three. Upon request he shall furnish no less than five hundred said stamps to any person paying in advance ten dollars per five hundred stamps. State institutions engaged in the manufacture of mattresses for their own use or that of any other State institution shall not be required to use such stamps.

All money collected under this act shall be paid to the State Health Officer who shall place all such money in a special "Bedding Law Fund," which is hereby created and specifically appropriated to the State Board of Health, solely for expenses in furtherance of the enforcement of this act. The State Health Officer shall semi-annually render to the State Auditor a true statement of all receipts and disbursements under said fund, and the State Auditor shall furnish a true copy of said statement to any person requesting it.

All money in the "Bedding Law Fund" shall be expended solely for (a) salaries and expenses of inspectors and other employees who devote their time to the enforcement of this act or (b) expenses directly connected with the enforcement of this act, including attorney's fees, which are expressly authorized to be incurred when in the opinion of the State Health Officer it is advisable to employ an attorney to prosecute any person; *provided, however*, that a sum not exceeding twenty per cent of such salaries and expenses may be used for supervision and general expenses of the State Board of Health.

SEC. 6. Enforcement. The State Board of Health, through its duly authorized representatives, is hereby authorized and empowered to enforce the provisions of this act.

Every place where mattresses are made, remade, renovated, or sold or where material, which is to be used in the manufacture of mattresses, is mixed, worked, or stored, shall be inspected by duly authorized representatives of the State Board of Health.

Any person supplying material to a mattress manufacturer shall furnish an itemized invoice of all material so furnished. Each material entering into willowed or other mixtures shall be shown on such invoice. The mattress manufacturer shall keep such invoice on file for one year subject to inspection by any representative of the Board of Health.

When an authorized representative of the State Board of Health has reason to believe that a mattress is not tagged or filled as required by this act, he shall have authority to open a seam of such mattress to examine the filling; and if unable, after such examination, to determine if the filling is of the kind stated on the tag, he shall have power to examine any purchase records necessary to determine definitely the kind of material used in such mattress, and he shall have power

to seize and hold for evidence any mattress or material made, possessed, or offered for sale contrary to this act. Seizure.

SEC. 7. *License.* No person, except for his own use, shall make, remake or renovate mattresses until he has secured a license from and has paid to the State Health Officer an annual inspection fee of twenty-five dollars. The license so issued shall be valid until the end of the calendar year in which issued, or until voided for violation of this act. Manufacturers must secure licenses.
Inspection fee.
Term of license.

The State Health Officer may revoke and void the aforesaid licenses of any persons convicted a second time of violating this act; and such person shall not thereafter make, remake, renovate, or sell a mattress for a period of six months after such revocation, and then only when he has paid another inspection fee of twenty-five dollars for new license. Revocation of license for cause.

SEC. 8. *Unit of Offense.* Any person who fails to comply with any provision of this act, or who counterfeits the stamp provided in section five, shall be guilty of a violation of this act. Each stamp so counterfeited and each mattress made, remade or renovated or sold contrary to this act shall be a separate violation. Violations of Act.
Separate violations.

SEC. 9. If any person submits reasonable proof to any officer, or a representative of the State Board of Health, it shall be the duty of said officer or representative of the State Board of Health to swear out a warrant against the offender. Swearing out warrants for offenders.

SEC. 10. *Penalty.* A person who violates this act shall upon conviction thereof be fined fifty dollars, or imprisoned in the county jail not to exceed thirty days. Punishment for violation.

SEC. 11. In the cases where mattresses are made or renovated in a plant or place of business owned solely by blind persons, in which place of business not more than one seeing assistant is employed in the manufacture or renovation, neither the payment of tax nor the purchase of stamps shall be required. Exceptions in cases of blind persons.

SEC. 12. If any of the provisions of this act are unconstitutional, the remaining provisions shall be given full force and effect. Valid parts of Act upheld.

SEC. 13. Chapter three hundred and thirty-nine of the Public Laws of one thousand nine hundred and thirty-three is repealed, such repeal to be effective upon the ratification of this act: *provided, however*, that such repeal shall not bar the prosecution of persons who have violated the provisions of Chapter three hundred and thirty-nine of the Public Laws of one thousand nine hundred and thirty-three prior to its repeal. In case of any persons who have paid a license or inspection fee of fifty dollars for the calendar year one thousand nine hundred and thirty-five, a refund of twenty-five dollars shall be made immediately upon the ratification of this act. Ch. 339, Public Laws 1933, repealed.
Exceptions.
Refund of part of current license fee.

Conflicting laws
repealed.

SEC. 14. All laws and clauses of laws inconsistent with this act are hereby repealed.

SEC. 15. This act shall be in full force and effect from and after the date of its ratification.

Ratified this the 9th day of April, A. D. 1935.

S.B. 240

CHAPTER 168

AN ACT TO AMEND SECTION THREE THOUSAND THREE HUNDRED AND THREE CONSOLIDATED STATUTES, TO MAKE INVALID THE ACKNOWLEDGMENT OF AN INSTRUMENT OR PROBATE OF AN INSTRUMENT BY THE OATH AND EXAMINATION OF A SUBSCRIBING WITNESS, WHO IS ALSO THE GRANTEE IN SAID INSTRUMENT.

The General Assembly of North Carolina do enact:

C. S. 3303.
amended.

SECTION 1. That Section three thousand three hundred and three of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the word "women," at the end of said paragraph the following:

Probates upon
oath and exami-
nation of subscrib-
ing witnesses who
are grantees
prohibited.

Provided: That no instrument required or permitted by law to be registered shall be acknowledged or probated upon the oath and examination of a subscribing witness, who is also the grantee, his agent or servant in said instrument; and the registration of any such instrument, which has been proven by the oath and examination of a subscribing witness, who is the grantee in said instrument shall be invalid; *provided further*, that nothing herein shall invalidate the registration of such instruments prior to the enactment of this law. *Provided further*, that this Act shall apply also to agricultural liens.

Instruments
heretofore re-
corded unaffected.
Applicable to
agricultural liens.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Effective date.

SEC. 3. This Act shall be in full force and effect from and after September first, one thousand nine hundred and thirty-five.

Ratified this the 9th day of April, A. D. 1935.

S.B. 302

CHAPTER 169

AN ACT TO AMEND SECTION ONE CHAPTER ONE HUNDRED EIGHTY-SIX, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-ONE, RELATING TO HOTELS AND RESTAURANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, Chapter one hundred and eighty-six, Public Laws one thousand nine hundred and twenty-one, is amended so as to read as follows:

"Section one. A 'hotel' within the meaning of this act is any inn or public lodging-house where transient guests are lodged for pay. The term 'transient guest' within the meaning of this act shall mean one who puts up for less than one week at a time at such hotel. The term 'restaurant' as used in this act shall include lunch counters, cafes and all other establishments whatsoever where lunches, meals or food in any form are prepared for and/or served to the public for immediate consumption. Nothing in this act shall be construed as affecting private boarding houses where the majority of the patrons receive boarding accommodations for periods of a week or longer at a time."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

Ch. 186, Public
Laws 1921,
amended.
Definitions.

"Hotel."

"Transient
guest."

"Restaurant."

Boarding houses
excepted.

Conflicting laws
repealed.

S.B. 338

CHAPTER 170

AN ACT TO AMEND SECTION ONE THOUSAND EIGHT HUNDRED AND SIXTY-FOUR OF THE CONSOLIDATED STATUTES RELATIVE TO DEPREDACTIONS OF DOMESTIC FOWLS IN CERTAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and sixty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting the word "Iredell" just following the word "Henderson" and just before the word "Jackson" in the list of counties therein enumerated to which said section is applicable.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

C. S. 1864,
amended, as to
depredations of
domestic fowls
in Iredell County.

Conflicting laws
repealed.

S.B. 387

CHAPTER 171

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED AND EIGHT (n), CONSOLIDATED STATUTES, AS APPEARS IN VOLUME III, BY CONFERRING JURISDICTION ON GENERAL COUNTY COURTS OF ACTIONS FOR DIVORCE AND ALIMONY, OR EITHER.

The General Assembly of North Carolina do enact:

C. S. 1608.
amended, con-
ferring jurisdic-
tion over divorce
and alimony on
General County
Courts.

SECTION 1. That Section one thousand six hundred and eight (n) of the Consolidated Statutes be amended by adding thereto the following:

"6. Jurisdiction concurrent with the Superior Court of all actions and proceedings for divorce and alimony, or either."

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 323

CHAPTER 172

AN ACT TO AUTHORIZE AND EMPOWER THE BOARDS OF COMMISSIONERS OF THE SEVERAL COUNTIES TO PURCHASE AND FURNISH TO FARMERS IN SAID COUNTY NECESSARY EQUIPMENT TO BE USED IN THE PREPARATION AND CULTIVATION AND TREATMENT OF FARM LANDS IN SUCH MANNER AS TO PREVENT EROSION.

The General Assembly of North Carolina do enact:

Counties author-
ized to provide
farmers with
erosion equipment.

SECTION 1. The County Commissioners in the several counties in the State are hereby authorized and empowered to purchase the necessary equipment to be used as provided in this act by farmers in the cultivation of their lands in such manner as may best tend to prevent erosion; and they are authorized to put such equipment as they deem necessary for the purpose in the hands of farmers who may apply for the same, either by way of resale to the said farmers, or upon a rental basis, or by guarantee, as may in their judgment be deemed best, of the purchase price of the said equipment directly sold to the said farmers.

Sale or rental.

Application for
assistance.

Contents.

SEC. 2. Any person or persons, corporation or concern, engaged in the cultivation of a farm or farms in this State may apply to the County Commissioners for assistance under this act, stating in the said application as nearly as may be the size or area of the cultivated lands, its condition, the kind of soil, the amount of erosion, if any, the topography of the farm, its present manner of drainage and the kinds of crops usually

cultivated thereon. It shall also state what means have been used heretofore, if any, to prevent soil erosion, and specifically the extent to which erosion now exists upon the premises. At any time subsequent to the said application, if relief is extended to him, he shall, when so requested by the said County Commissioners or any other person delegated by them to receive the information, make detailed reports as to the condition of his said cultivated lands, the extent to which provision has been made thereon to prevent soil erosion, with the results of same. There shall also be stated in the said application the kind and quantity of equipment which, in the judgment of the applicant, is necessary for use upon his farm.

Farmers required to make reports of relief efforts.

SEC. 3. Upon the filing of such application the County Commissioners shall cause due investigation to be made with reference thereto, and for their guidance; shall fully consider the same and if, in their opinion, the relief asked for should be extended, they shall thereupon proceed to supply or have supplied such equipment as in their judgment may be necessary under the circumstances, as provided in this act.

Investigation and extending relief.

SEC. 4. The County Commissioners are authorized and empowered to purchase the equipment by them deemed to be necessary and supply the applicant therewith, upon such terms and conditions of purchase, rental or repayment as may be deemed by them just and proper, and which will save the county from loss in the matter. To that end, they are authorized to accept from the applicant such notes and security, if any by them are deemed necessary, or shall make with them such rental contracts as may be reasonably prudent and safe in the premises. They are further authorized and empowered, when in their judgment it may be deemed advisable, to guarantee the payment to the seller, for such equipment as may be directly purchased by the applicant for the use aforesaid: *Provided, however,* that the purchase of the said equipment has been previously approved by the County Commissioners.

Purchase of equipment and furnishing to farmers.

Notes and security from applicants.

Rental contracts.

Guarantee of payment to seller.

SEC. 5. Where the said equipment may be purchased by any Federal agency and by it furnished to any person, persons, firm or corporation engaged in the actual cultivation of the soil, the County Commissioners are authorized, under such terms and conditions as to them may seem advisable, and as shall conserve the public interest and be just and proper to the county, to guarantee the payment of the purchase price of such equipment in full or the interest upon the obligations made in their purchase, and may do so in full or in part.

Guarantee of payment where equipment is purchased by Federal agencies.

SEC. 6. In the event the County Commissioners shall extend any relief under this act, to the extent of the money furnished or the obligation of the county with respect thereto, the same shall be a lien upon the premises, lands and tenements of the

Expense of counties extending relief made lien on premises of applicant.

Foreclosure
of lien.

Docketing notice
of lien.

Counties
excepted.

Conflicting laws
repealed.

owner and applicant for such relief, securing the repayment of the funds furnished by the county and securing the county against any loss by reason of its obligation in any respect, the said lien to be foreclosed in all respects as provided in the law for deeds of trust or real estate mortgages: *Provided, however,* that in case the county itself has entered into an obligation in order to extend to any persons herein named the relief provided in this act, the county shall not be postponed in its relief until loss is actually incurred by it, but may proceed in accordance with the contract and agreement made with the applicant for relief, and when the obligations of the county in any respect are due: *Provided, further,* that the lien created by this section shall not be effective as against innocent purchasers for value unless and until notice of such lien shall be docketed in the office of the Clerk of the Superior Court of the county in which the land lies in the manner and form provided by law for perfecting laborer's or mechanic's liens against real property.

SEC. 7. That this act shall not apply to the counties of Alleghany, Alexander, Ashe, Avery, Bladen, Buncombe, Camden, Columbus, Cumberland, Davie, Gates, Haywood, Hyde, Jackson, Lincoln, Macon, Madison, Moore, New Hanover, Pamlico, Pasquotank, Rutherford, Sampson, Transylvania, Union, Washington, Watauga, Wilkes, and Yadkin.

SEC. 8. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 633

CHAPTER 173

AN ACT TO AMEND SECTION SEVEN THOUSAND FIVE HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES PROVIDING FOR THE RETENTION BY THE STATE OF SUCH LANDS AS MAY BE CLAIMED FOR ENTRY SUITABLE FOR NATIONAL OR STATE FORESTS OR PARKS.

The General Assembly of North Carolina do enact:

C. S. 7581,
amended.

Withholding
grants to lands
near National
or State Parks.

SECTION 1. That section seven thousand five hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section:

"The Secretary of State shall withhold a grant to any and all vacant and unappropriated lands lying within or immediately adjacent to the boundaries of any and all National Forest Pur-

chase areas; also to lands within or near State Forests and Parks, and such other areas as the Department of Conservation and Development may request to be withheld for dedication to public use as State Forests, State Parks, Game Refuges or other recreational areas. The Secretary of State is further authorized to furnish to the Department of Conservation and Development all available information on such tracts or parcels of vacant land. The Department of Conservation and Development, after proper investigation, may then request the permanent dedication of these lands to the State as State Forests and Parks, Game and Wild Life Refuges or other type of economic or recreational areas. If the Department of Conservation and Development should decide that the lands in question are too small or in other ways unsuitable for administration as such State Forests and Parks but are more suitable for the consolidation of publicly owned Forests, Parks, Game Refuges or other recreational areas, it may upon approval by the Governor request the Secretary of State and the said Secretary is hereby directed, payment of the usual official and service fees therefor to be made in such manner as the said Secretary may direct, to issue a grant for said land to such agency as may have the direction and supervision over such publicly owned Forests, Parks, Game Refuges or other recreational areas, or it may enter into agreement with Federal or other public and private agencies for exchange of lands in order to bring about the consolidation of publicly owned Forests, Parks, Game Refuges or other recreational areas; and on approval of such agreements for exchange by the Governor, the Secretary of State, on request of the Department of Conservation and Development, shall issue grants in accordance with such agreements."

Secretary of State to furnish information on such lands.

Dedication of lands to parks.

Grants of small tracts for publicly owned parks, etc.

Provision for consolidating publicly owned parks.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 669

CHAPTER 174

AN ACT TO CREATE A LIEN IN FAVOR OF A CO-TENANT OR JOINT OWNER PAYING SPECIAL ASSESSMENTS AGAINST REAL PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. Any one of several tenants in common, or joint tenants, or co-partners, shall have the right to pay the whole or any part of the special assessments assessed or due upon the

Payment by one of co-tenants of special assessments creates lien in his favor.

Enforcement.

Docketing notice as against innocent purchasers.

Conflicting laws repealed.

real estate held jointly or in common, and all sums by him so paid in excess of his share of such special assessments, interest, costs and amounts required for redemption, shall constitute a lien upon the shares of his co-tenant or associates, payment whereof, with interest and costs, he may enforce in proceedings for partition, actual or by sale, or in any other appropriate judicial proceeding: *Provided*, the lien herein provided for shall not be effective against an innocent purchaser for value unless and until notice thereof is filed in the office of the Clerk of the Superior Court in the county in which the land lies and indexed and docketed in the same manner as other liens required by law to be filed in such clerk's office.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 713

CHAPTER 175

AN ACT TO AMEND CHAPTER ONE HUNDRED TWENTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE RELATING TO THE STATE DEPARTMENT OF CONSERVATION AND DEVELOPMENT.

The General Assembly of North Carolina do enact:

Ch. 122, Public Laws 1925, amended.

Transfer of geological documents to libraries of Greater University.

SECTION 1. That Section eleven of Chapter one hundred twenty-two of the Public Laws of one thousand nine hundred twenty-five be amended by adding at the end thereof a paragraph to read as follows: The Director and Division heads of the State Department of Conservation and Development are authorized, without expense to that Department, to transfer to the libraries of the Greater University of North Carolina all reports, documents and publications relating to geology collected by the old North Carolina Geological and Economic Survey and all duplicates of the reports, documents and publications issued by that Survey and by the State Department of Conservation and Development, not necessary for the files of or for distribution by that Department.

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 929

CHAPTER 176

AN ACT TO REGULATE THE TERMS OF THE SUPERIOR
COURT OF BEAUFORT COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That chapter three, Public Laws of one thousand nine hundred and thirty-three, prescribing the time for holding the Superior Courts of Beaufort County, be and the same is hereby amended by striking out all of the words in lines thirteen, fourteen, fifteen, sixteen and seventeen, beginning with "ninth Monday" in line thirteen, to the words "civil cases" in line seventeen inclusive, and inserting in lieu thereof the following: "Ninth Monday after the first Monday in March for two weeks; the first week for the year one thousand nine hundred and thirty-five for the trial of civil cases only; the second week to be a mixed term with the criminal docket having precedence, with a grand jury. After the year one thousand nine hundred and thirty-five both weeks of said term for the trial of civil cases only. Second Monday after the first Monday in September for the trial of criminal cases with a grand jury in attendance."

Ch. 3, Public
Laws 1933,
and C. S. 1443,
amendedTerms of
Beaufort County
Superior Court

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 937

CHAPTER 177

AN ACT TO AMEND SECTION ONE THOUSAND FOUR
HUNDRED FORTY-THREE OF THE CONSOLIDATED
STATUTES, RELATING TO THE COURTS OF CABARRUS
COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes, and acts amendatory thereto, be amended by striking out the paragraph beginning with the word "Cabarrus" under the heading "Fifteenth District," and inserting in lieu thereof the following:

C. S. 1443,
amended.

"Cabarrus—Eighth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; first Monday before the first Monday in March, to continue for two weeks, for civil cases only; seventh Monday after the first Monday in March, to continue for two weeks, for criminal and civil cases; fourteenth Monday after the first Monday in March, to continue for two weeks, for civil cases only; second Monday before the first Monday in September, to

Terms of
Cabarrus County
Superior Court

continue for one week, for criminal cases only; first Monday before the first Monday in September, to continue for one week, for civil cases only; sixth Monday after the first Monday in September, to continue for two weeks, for criminal and civil cases.

Assignment
of judges.

"The Governor shall assign an emergency or any other judge to hold any of the terms of the Superior Court of Cabarrus County when the judge holding courts in said district is unable to hold said terms."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.B. 501

CHAPTER 178

AN ACT TO AMEND SECTION SIX THOUSAND ONE HUNDRED AND THIRTY-FOUR AND SECTION SIX THOUSAND ONE HUNDRED AND THIRTY-SIX OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN AS AMENDED TO PROVIDE FOR THE EXTENSION OF FOREST FIRE CONTROL.

The General Assembly of North Carolina do enact:

C. S. 6134,
amended,
extending forest
fire control.

SECTION 1. That section six thousand one hundred and thirty-four of the Consolidated Statutes of one thousand nine hundred and nineteen as amended be and the same is hereby amended by inserting after the word "which" before the words "the amount of forest land" in line five of said section the words "after careful investigation;" and by cutting out the last clause "make it advisable and necessary" and inserting in lieu thereof "warrant the establishment of a forest fire organization."

C. S. 6136,
amended, as to
lookout towers.

SEC. 2. That Section six thousand one hundred and thirty-six of the Consolidated Statutes of one thousand nine hundred and nineteen as amended be and the same is hereby further amended as follows: By inserting after the word "patrol" and before the word "during" in line five of said section the clause "and man lookout towers and other points;" by cutting out after the word "protection" in line seven of said section the words "of the forests from fire" and inserting in lieu thereof the words "of the forested area of the counties from fire;" and by cutting out the last two sentences in said section beginning "The Forest Warden" and inserting in lieu thereof the following

sentences: "The warden shall keep an itemized account of all expenses thus incurred and send such accounts, verified by affidavit, to the State Forester monthly, for his examination. Upon approval by the State Forester such accounts shall be sent by the State Forester to the Board of County Commissioners of the county in which such expenses have been incurred, and upon approval by the Board of the correctness of such accounts, the County Commissioners shall issue or cause to have issued a warrant on the County Treasury for the payment of one-half of such account, said payments of Counties' share of such expenditures to be made within one month after receipt of such statements from the State Forester, *provided* that the total payments by the County shall not exceed five (5) mills per acre of total woodland area in said County in any one calendar year, unless specifically authorized by the County Commissioners to meet an emergency; appropriations for meeting the Counties' share of the fire control costs to be set up annually by the Commissioners in the County Budget."

Provision for paying expenses of forest wardens.

Payment by counties of one-half of expenses.

Total payments by counties limited.

Budgeting such expense.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

H.B. 675

CHAPTER 179

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SIXTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-THREE, RELATING TO THE GENERAL COUNTY COURT OF BERTIE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen of chapter two hundred and sixteen, Public Laws of one thousand nine hundred twenty-three, be and the same is hereby amended by adding after subsection five the following:

Ch. 216, Public Laws 1923, amended, conferring divorce jurisdiction on Bertie County General Court.

"6. Jurisdiction concurrent with the Superior Court in all actions for divorce."

SEC. 2. That all prior divorces granted in the General County Court of Bertie County be, and the same are hereby validated.

Prior divorces granted validated.

SEC. 3. This act shall only apply to the General County Court of Bertie County.

Application of Act.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

H.B. 984

CHAPTER 180

AN ACT TO AMEND CHAPTER ONE HUNDRED THIRTY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED SEVENTEEN, RELATING TO MUNICIPAL CORPORATIONS.

The General Assembly of North Carolina do enact:

Ch. 136, Public
Laws 1917,
amended.

SECTION 1. Amend sub-section ten, part five, chapter one hundred thirty-six, Public Laws of one thousand nine hundred seventeen, by adding at the end of said section the following:

Provision for
selection of town
treasurers
from council.

"The mayor and council may elect from their membership a treasurer by the method outlined above, and in addition to the salary allowed as a member of the council, such treasurer may be paid for his services as treasurer not exceeding three hundred dollars per annum."

Salary.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 206

CHAPTER 181

AN ACT TO AMEND SECTION SIX THOUSAND SIX HUNDRED AND FIFTY-EIGHT OF THE CONSOLIDATED STATUTES, VOLUME TWO, RELATING TO PREREQUISITES FOR PHARMACISTS.

The General Assembly of North Carolina do enact:

C. S. 6656,
amended, as to
prerequisites for
pharmacists.

SECTION 1. That section six thousand six hundred and fifty-eight, of the Consolidated Statutes of North Carolina, Volume two, be, and the same is hereby amended by striking out the word "two" between the words "exceed" and "years" in line twenty-two, and inserting in lieu thereof the word "three."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 310

CHAPTER 182

AN ACT TO AUTHORIZE ISSUANCE OF STATE AND COUNTY BONDS TO TAKE THE PLACE OF LOST OR STOLEN BONDS, PROVIDED INDEMNITY IS FURNISHED TO SECURE THE STATE OF NORTH CAROLINA AND THE COUNTY OF MARTIN AGAINST LOSS IN CONNECTION THEREWITH.

Whereas, W. S. Rhodes and D. G. Matthews were the owners of certain bonds of the State of North Carolina, known as Nos. 1396 and 1397, 5% State of North Carolina Building Bonds, due July 1, 1961, \$1,000.00 each, Nos. 1857 and 1858, 5% State of North Carolina Highway Bonds, due July 1, 1961, \$1,000.00 each, Nos. 767 and 768, 5% State of North Carolina Funding Bonds, due February 15, 1942, \$1,000.00 each, and No. 31773, 4½% State of North Carolina Highway Bond, due January 1, 1955, for \$1,000.00, also certain bonds of Martin County, North Carolina, known as Martin County School Bonds, Nos. 91 to 95, inclusive, 5½% bonds, with June 1934 SCA, \$1,000.00 each, maturing December 1, 1952, which said bonds were lost or stolen while in the custody of Wachovia Bank & Trust Company, of Raleigh, North Carolina, and while being held for the account of the said W. S. Rhodes and D. G. Matthews; and

Preamble. Certain bonds of State and of Martin County lost or stolen.

Whereas, the Treasurer of the State of North Carolina has been duly notified of the theft or loss of said bonds; and

State Treasurer notified.

Whereas, the Treasurer of Martin County, North Carolina, has been advised of the loss or theft of its said bonds as aforesaid, and payment on all of said bonds having been stopped; and

Martin County Treasurer notified

Payment stopped

Whereas, it is necessary and expedient that requisite authority be granted to issue substitute bonds to replace those above referred to, upon the giving of indemnity in double the amount of said bonds, in order to protect the State and Martin County against loss on account thereof; *Now, Therefore*,

Need of authority to replace bonds upon giving indemnity.

The General Assembly of North Carolina do enact :

SECTION 1. That the State Treasurer be and he is hereby authorized and directed to issue duplicates of the above described bonds, in the sum of Seven Thousand (\$7,000.00) Dollars, said bonds to bear unmatured interest coupons in like manner as the originals thereof, and deliver the same to the said W. S. Rhodes and D. G. Matthews, or to their duly authorized agent or assignee, *provided* indemnity satisfactory to said Treasurer in double the amount of said bonds is furnished the said Treasurer to protect the State against any loss that might arise from the issuance of duplicates of said bonds and interest thereon.

State Treasurer ordered to issue duplicate State bonds.

Delivery.

Indemnity to be furnished.

Martin County Commissioners ordered to issue duplicate County bonds.

Delivery.

Indemnity to be furnished.

Execution of replacement bonds.

New bonds declared legal and binding.

SEC. 2. That the Commissioners of Martin County be and they are hereby authorized and directed to issue duplicate bonds of Martin County, in the sum of Five Thousand (\$5,000.00) Dollars, said bonds to bear unmatured interest coupons in like manner as do the originals thereof, to take the place of those above described, and deliver the same to the said W. S. Rhodes and D. G. Matthews, or to their duly authorized agent or assignee, *provided* satisfactory indemnity in double the amount of said bonds is furnished the said County of Martin to protect it against any loss that might arise from the issuance of duplicates of said bonds and interest thereon.

SEC. 3. Such officers or agencies of the State Government whose legal duty it is to sign or countersign the bonds of State of North Carolina and/or said Martin County shall, upon the giving of said indemnity, sign or countersign said bonds. The bonds to be issued by the State of North Carolina as herein provided shall constitute legal and binding obligations of the State of North Carolina to the same extent as the original bonds above described, and the bonds issued by Martin County hereunder shall in like manner constitute legal binding obligations of said County.

SEC. 4. That this Act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 318

CHAPTER 183

AN ACT TO AMEND CHAPTER NINETY-SEVEN, PUBLIC LAWS, EXTRA SESSION OF ONE THOUSAND NINE HUNDRED AND TWENTY-ONE, AND CHAPTER ONE HUNDRED AND TWENTY-TWO, PUBLIC LAWS, SESSION ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATIVE TO THE BETTER ENFORCEMENT OF THE AUTOMOBILE LAWS.

The General Assembly of North Carolina do enact:

Ch. 97, Public Laws ex-1921, and ch. 122, Public Laws 1927, amended.

Auto dealers and employees may operate cars to advance sales.

SECTION 1. That section sixteen, chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the period at the end of sub-section (b) and inserting in lieu thereof a semi-colon and the following words: "Except that any dealer or any employee of any dealer may operate any motor vehicle, trailer or semi-trailer the property of the dealer for the purpose of furthering the business interest of the dealer in the sale, demonstration and servicing of motor vehicles, trailers and semi-trailers, of collecting accounts, con-

tacting prospective customers and generally carrying on routine business necessary for conducting a general motor vehicle sales business: *Provided*, that no use shall be made of dealer's demonstration plates on vehicles operated in any other business dealers may be engaged in: *Provided, further*, that dealers may allow the operation of motor vehicles owned by dealers and displaying dealer's demonstration plates in the personal use of persons other than those employed in the dealer's business: *Provided*, that said person shall at all times while operating a motor vehicle under the provisions of this section have in their possession a certificate on such form as approved by the commissioner from the dealer, which shall be valid for not more than forty-eight (48) hours. And, *provided, further*, that motor vehicles, trailers and semi-trailers sold by dealers may be operated for a period not exceeding ten (10) days from the date of sale by the purchaser thereof with dealer's demonstration plates, *provided*, the purchasers have in their possession receipts from the dealers upon which the dealer has certified that the necessary amount of money to pay for titles and licenses has been paid by the purchasers to the dealers to be forwarded to the Motor Vehicle Bureau, either direct or through one of its branch offices on such form as approved by the commissioner."

Use of dealer's demonstration plates restricted.

Certificate necessary for using dealer's plates.

Use after sale restricted.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 341

CHAPTER 184

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE TERMS OF COURT FOR GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes (as contained in Volume one hundred eleven of said statutes) be and the same is hereby amended by striking out of the second paragraph fixing the terms of Superior Court for Guilford County the words "thirteenth Monday, after the first Monday in September, two weeks," and by inserting in said paragraph immediately after the words "first Monday before the first Monday in September, two weeks," the words "second Monday after the first Monday in September, two weeks."

C. S. 1443, amended.

Terms of Guilford County Superior Court.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act be and the same are hereby repealed.

SEC. 3. That this Act shall be effective upon its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 391

CHAPTER 185

AN ACT TO AMEND CHAPTER FORTY OF THE PUBLIC LAWS OF NORTH CAROLINA ENACTED AT THE ONE THOUSAND NINE HUNDRED AND THIRTY-THREE SESSION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA AND APPLYING ONLY TO THE COUNTY OF GUILFORD.

The General Assembly of North Carolina do enact:

Ch. 40, Public
Laws 1933,
amended.

SECTION 1. That Chapter forty of the Public Laws of the Session of one thousand nine hundred and thirty-three of the General Assembly of North Carolina be amended as follows: That the provisions of said Chapter forty shall not be effective or apply to the Sheriff or any Deputy Sheriff of the Sheriff's Department of Guilford County when such officer is required, as a witness, to attend sessions of any Court in Guilford County other than Courts of Justices of the Peace and the Superior Court, and when required to attend any Court other than the Courts named such officer shall be entitled to prove his attendance as a witness and be entitled to compensation therefor as provided by law.

Witness fees of
Guilford County
Sheriff and
deputies.

Likewise as to
Greensboro police
officers.

SEC. 2. That the provisions of said Chapter forty of the Public Laws of one thousand nine hundred and thirty-three shall not be effective or apply to the Chief of Police or police officers of the City of Greensboro when required to be in attendance as a witness at any Court other than the Municipal Court of the City of Greensboro, and for attendance by such officer in said Municipal Court such officer shall prove no attendance, but such officer shall prove attendance as a witness and be entitled to compensation therefor in all other Courts as provided by law.

Likewise as to
High Point
police officers.

SEC. 3. That the provisions of said Chapter forty of the Public Laws of one thousand nine hundred and thirty-three shall not be effective or apply to the Chief of Police or any member of the Police Department of the City of High Point when required to be in attendance as a witness at any Court other than the Municipal Court of the City of High Point, and for attendance at said Municipal Court such officer shall prove no attendance as a witness but for attendance as a witness at any other Court, such officer shall prove attendance and be entitled to compensation therefor as provided by law.

SEC. 4. That the provisions of said Chapter forty of the Public Laws of one thousand nine hundred and thirty-three shall not be effective or apply to any Deputy Sheriff, Police Officer or duly and lawfully qualified law enforcement officer of Guilford County whose sole compensation for his services depends upon the collection of fees or who is not required to give his full time to the performance of his duties as an officer for any salary received.

Fees of officers who have no salaries.

SEC. 5. That this act shall apply only to the County of Guilford.

Application of Act.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 395

CHAPTER 186

AN ACT TO RATIFY THE ACTS OF THE BOARDS OF DIRECTORS OF THE STATE HOSPITALS FOR THE INSANE AND OTHER CHARITABLE INSTITUTIONS OF THE STATE WITH RESPECT TO THE FIXING OF THE COST OF THE MAINTENANCE AND TREATMENT OF NON-INDIGENT INMATES THEREOF AS IS PROVIDED FOR BY CHAPTER ONE HUNDRED AND TWENTY OF THE ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE PUBLIC LAWS.

Whereas, it has been the policy of the General Assembly of North Carolina, since the establishment of the various charitable institutions of this State for the care, maintenance and treatment of the mentally incompetents, as well as other defectives, to require non-indigent inmates of said institutions to pay the cost of their care, maintenance and treatment in such institutions as fixed by the Boards of Directors of said institutions, as is provided for by Chapter one hundred and twenty of the Public Laws of one thousand nine hundred and twenty-five; and

Preamble: Cost of care of non-indigent inmates of State institutions to be paid.

Whereas, under the direction and authority of said laws the Boards of Directors of the various charitable institutions of this State over a long period of years have fixed a monthly rate of charge to be paid by non-indigent inmates thereof, who have been found able to pay said rate, which monthly rate represents the actual cost to the State for their care, maintenance and treatment in such institutions as accurately as said Boards of Directors could reasonably figure such costs; and

Monthly rates heretofore fixed.

Actual cost only.

Resistance by
fiduciaries of
such costs.

Whereas, in some instances, the guardians or other persons legally responsible for the payment of this cost have resisted payment of such charge against the estates of their wards on the contention that the fixing of a monthly rate of charge to be paid by non-indigent inmates is not a sufficient compliance with the law requiring the actual cost of such care, maintenance and treatment of such inmates to be fixed by the said Boards of Directors, thereby making it more difficult for such State institutions to collect this cost justly due them; and

Difficulty of
making collections.

Other inmates
have paid.

Whereas, over a long period of years, other non-indigent inmates of said institutions have paid many thousands of dollars to such institutions for their care, maintenance and treatment according to said monthly rate of charge fixed by said Boards of Directors; and

Fixing of month-
ly rates merit
ratification.

Whereas, it is the purpose of this act to ratify the acts of the Boards of Directors of the various charitable institutions of this State in the past with respect to the fixing of a monthly rate of charge to be paid by non-indigent inmates in said institutions for their care, maintenance and treatment, and to facilitate and expedite such collections of this cost in the future so as to conform to the expressed intent and purpose of Chapter one hundred and twenty of the Public Laws of one thousand nine hundred and twenty-five: *Now Therefore*,

The General Assembly of North Carolina do enact:

Ch. 120, Public
Laws 1925,
amended.

SECTION 1. That section two of Chapter one hundred and twenty of the Public Laws of one thousand nine hundred and twenty-five be amended by adding the following at the end of said section:

Directors of State
institutions em-
powered to estab-
lish monthly
rates.

“Provided, that the respective Boards of Directors of each of said institutions above named, in determining and fixing the actual cost of such care, maintenance and treatment to be paid for by non-indigent inmates thereof, are hereby given full and final authority to fix a general rate of charge, to be paid on a monthly basis by inmates able to pay same, or in cases where indigent inmates later are found to be non-indigent, then such cost for past care and maintenance of such inmates shall be paid in one or more payments based on the monthly rates of cost in effect for the period or periods of time during which such inmates have been confined in said institutions. The past acts of the Boards of Directors in fixing a monthly rate to be paid by non-indigent inmates for their care and maintenance in such institutions are hereby in every respect ratified and validated, and on all claims and causes of actions for such purpose now pending and are unsettled, or which hereafter may be made or begun for the payment of said past indebtedness for care, maintenance and treatment, the rates so fixed by said Board of Directors shall prevail and said collections

Past acts to like
effect validated.

Rates in disputed
claims to prevail.

shall be made in accordance therewith. In any action by any of said State's charitable institutions for the recovery of the cost of the care, maintenance and treatment of any inmate, now pending or which may hereafter be instituted, a verified and itemized statement of the account, showing the period of time during which the said non-indigent inmate was confined to the institution, the monthly rate of charge as fixed by said Board of Directors of such institution for the period of time that the inmate was confined therein, the total amount claimed to be due thereon as predicated upon said rate of charge, and the proper credits for any payments which may have been made on said account, shall be filed with the complaint and shall constitute a *prima facie* case, and such State institution shall be entitled to a judgment thereon in the absence of allegation and proof on the part of the inmate's guardian, trustee, administrator, executor, or other fiduciary, that said verified and itemized statement of the superintendent or bookkeeper of said institution is not correct because of—

Verified statements of charges made *prima facie* case.

Only errors subject to objection.

(a) an error in the calculation of the amount due as predicated upon said monthly rate or charge fixed by the Board of Directors, or

Errors in calculation.

(b) an error as to the period of time during which the inmate was confined in said State institution, or

Errors in period of time of confinement.

(c) an error in not properly crediting the account with any cash payment, or payments, which may have been made thereon."

Errors in giving credits.

SEC. 2. That section three of Chapter one hundred and twenty of the Public Laws of one thousand nine hundred and twenty-five be amended by adding the following at the end of said section:

Again amended.

"The provisions of this act directing the Boards of Directors of the various institutions of this State above named to ascertain which of the inmates are non-indigent and able to pay for their care, maintenance and treatment, and also directing said Boards of Directors to make certain periodical demands upon the guardians or other persons responsible for said inmates for the payment of said charges, and which further directs them to remove all of those inmates found able to pay but who refuse to pay, and all of the other provisions of this act relating to the manner in which said Boards shall collect said costs, shall be construed to be directory provisions on the part of the authorities of said institutions and not mandatory, and the failure on the part of said authorities of such institutions to perform any or all of said provisions shall not affect the right of the State institutions so named to recover in any action brought for that purpose, either during the life-time of said inmates or after their death, in an action against their guardian

Investigation into ability of inmates to pay.

Provisions of Act as to removal of non-paying inmates declared directory.

Right of State to recover unaffected.

if alive, or other fiduciary, or against the inmate himself, and if dead, against their personal representatives for the cost of their care, maintenance and treatment in said institutions."

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect immediately upon its ratification.

Ratified this the 10th day of April, A. D. 1935.

S.B. 467

CHAPTER 187

AN ACT SUPPLEMENTAL AND AMENDATORY TO SENATE BILL TWO HUNDRED AND FORTY-TWO, THE SAME BEING "AN ACT TO AMEND PLAN D OF THE MUNICIPAL CORPORATION ACT OF ONE THOUSAND NINE HUNDRED AND SEVENTEEN, CHAPTER FIFTY-SIX, ARTICLE NINETEEN, CONSOLIDATED STATUTES, TO INCREASE THE NUMBER OF COUNCIL AND ELECT THE MAYOR BY VOTE OF THE PEOPLE IN THE CITY OF CHARLOTTE," RATIFIED THE FOURTEENTH DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

The General Assembly of North Carolina do enact:

S. B. 242, Public Laws 1935, and ch. 56, Public Laws 1917, amended.

Plan D of municipal government altered as pertaining to City of Charlotte.

SECTION 1. That section one of Senate Bill two hundred and forty-two, same being "An act to amend plan D of the Municipal Corporation Act of one thousand nine hundred and seventeen, chapter fifty-six, article nineteen, Consolidated Statutes, to increase the number of council and elect the mayor by vote of the people in the City of Charlotte," ratified the fourteenth day of March, one thousand nine hundred and thirty-five, be and the same is hereby amended by striking out the words "or voting precincts" after the word "wards" and before the word "not" in line twenty; and by striking out the words "or precinct" after the word "ward" and before the word "and" in lines twenty-one and twenty-two; and by striking out the words "or precinct" after the word "ward" and before the word "the" in line twenty-five; and by striking out the words "or precinct" after the word "ward" and before the word "in" in line thirty-two of said section one.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

H.B. 693

CHAPTER 188

AN ACT TO AMEND SECTION SIXTEEN HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENT OF DAMAGES DONE BY DOGS IN CASWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section sixteen hundred and eighty-one of the Consolidated Statutes by striking out in lines six and seven thereof the following words: "To appoint three freeholders to ascertain the amount of damages done." Amend said section further by striking out in lines eight and nine thereof the following words: "And upon the coming in of the report of such jury of the damage as aforesaid."

C. S. 1681,
amended.

Damages done
by dogs in
Caswell County.

SEC. 2. This act shall apply only to Caswell County.

Application
of Act.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1935.

S.B. 442

CHAPTER 189

AN ACT TO REGULATE THE FORECLOSURE OF TAX LIENS IN DUPLIN COUNTY AND THE MUNICIPALITIES THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That in lieu of proceeding under sections 8010-8011-8012-8014-8015-8016 and 8017 of the Consolidated Statutes of North Carolina, to make sale of land for delinquent taxes, the Sheriff or tax collector of Duplin County or any municipality therein shall on or before the first Monday in July of each year, including the year one thousand nine hundred and thirty-five, certify to the Board of Commissioners of Duplin County or to the governing body of any municipality therein a duly verified list of all real estate on which taxes were levied for the preceding year and which remain delinquent and unpaid in said county or municipality with the names of the owners listing the same and amount or amounts of said taxes due by each respective owner, which report shall contain a statement of the reason why said taxes were not collected out of personal property belonging to such owner; and if approved by the Board of Commissioners or governing body, the same shall be spread upon the minutes of the Board of Commissioners or

C. S. 8010-8017,
amended, as to
method of tax
foreclosures in
Duplin County
and its municipi-
alities.

Verified list of
delinquents.

Contents.

Approval by
Commissioners.

Basis of settlement.	governing body, and, when so approved by the Board of Commissioners or governing body, shall form a basis for a settlement by said sheriff or tax collector with the said county or municipality as if he had sold said lands and exhibited the certificates for same and asked settlement thereon.
Time of settlement.	SEC. 2. On the first Monday of July the Sheriff or other tax-collecting officer shall make a full and complete settlement for all taxes of the preceding year, turned over to him for collection. In such settlement the sheriff or other tax-collecting officer shall be charged with:
Taxes chargeable to tax collectors.	(a) All sums due by virtue of the tax list delivered to him for collection;
Tax list.	(b) All sums due and turned over to him for collection subsequent to the delivery of the tax list;
Taxes turned over after tax list.	(c) All other sums to be collected by the said sheriff or other tax-collecting officer, and he shall be allowed:
Other sums.	(a) Sums receipted for by the treasurer or fiscal agent of the county or municipality, as the case may be;
Credits.	(b) Releases allowed by the governing body of the said county or municipality as prescribed by statute;
Receipted sums.	(c) The verified list of taxes on real estate as approved by the governing body;
Releases.	(d) Insolvent list allowed as provided by statute;
Verified list.	(e) Commission, if any, allowed such sheriff or tax-collecting officer. The settlement made with such sheriff or tax collecting officer shall be entered in full upon the minutes of the governing body of the county or municipality, as the case may be.
Insolvent list.	SEC. 3. That after the expiration of one year from the date of filing said list with the Board of Commissioners of Duplin County, or the governing body of any municipality therein, Duplin County or any municipality therein is hereby authorized and empowered to proceed to foreclose said tax liens under Section Seven Thousand Nine Hundred and Ninety of the Consolidated Statutes.
Commissions.	SEC. 4. That in addition to the penalties imposed by law, for non-payment of taxes for the months of February, March, April and May, after said taxes become due and payable, there shall be imposed in addition thereto for the month of June a penalty of five per cent of said unpaid taxes. That from and after the first Monday in July, after taxes have become due and payable said taxes shall bear interest at the rate of eight per cent per annum until paid.
Entry of settlement on minutes.	SEC. 5. That the failure of said Sheriff or tax collector to collect such delinquent taxes out of personalty belonging to said tax debtors shall not have the effect of releasing the lien
Method of foreclosure.	
Additional penalty on delinquent taxes.	
Effect of failure to subject personalty.	

on said real estate or preventing the foreclosure of said tax lien under said section seven thousand nine hundred and ninety Consolidated Statutes.

SEC. 6. That the County Commissioners of Duplin County or the governing body of any municipality therein are hereby authorized to pay the County or city attorney such sum, as, in their opinion, may be just and reasonable for handling the foreclosure suits under this Act. Attorney's fees.

SEC. 7. In any action to foreclose, the cost shall be taxed as in other civil actions, and shall include an allowance for the commissioner appointed to make the sale, which shall not be more than five per centum of the amount at which the land is sold, and one reasonable attorney's fee for the benefit of the plaintiff: *Provided, however*, no process tax shall be taxed for the use of the State against the defendant in any action to foreclose under the lien. Cost items added. No process tax allowed.

SEC. 8. That all laws and clauses of laws in conflict with this act are hereby repealed: *Provided, however*, that nothing in this act shall apply to suits now pending, whether brought under the provisions of Section Seven Thousand Nine Hundred and Ninety of Consolidated Statutes or other laws, nor shall this act be construed to prevent institution of actions to foreclose for the taxes of the year one thousand nine hundred and thirty-two and prior thereto and/or one thousand nine hundred and thirty-three and one thousand nine hundred and thirty-four, under provisions of other laws in force at the time of ratification of this act. Conflicting laws repealed. Pending suits unaffected.

SEC. 9. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1935.

S.B. 457

CHAPTER 190

AN ACT TO AUTHORIZE THE DEPARTMENT OF AGRICULTURE, WITH THE APPROVAL OF THE BUDGET BUREAU, TO MAKE CERTAIN EXPENDITURES.

The General Assembly of North Carolina do enact:

SECTION 1. The Department of Agriculture is hereby authorized, with the approval of the Budget Bureau, to incur and pay out of the available Agricultural Fund, not otherwise appropriated, such sums as may be necessary to provide for the initial set up and temporary administration of the Rabies Law authorized by the General Assembly of North Carolina to be administered by the Department of Agriculture. Any money collected under the provisions of this Act in excess of the cost Department of Agriculture authorized to expend money for administration of Rabies Law. Disposition of excess collected.

of operations and enforcement shall become a part of the Agricultural Fund of the State of North Carolina.

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of April, A. D., 1935.

H.B. 1037

CHAPTER 191

AN ACT TO PROVIDE AN ADDITIONAL TERM OF THE SUPERIOR COURT FOR HYDE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
additional term
of Hyde County
Superior Court.

SECTION 1. That in addition to the terms of court now provided by law to be held in Hyde County, the following term of court shall be opened and held in each year, except as herein-after provided, in the manner and at the time herein set forth, to-wit: To convene on the third Monday in August of each year and to continue for one week for the trial of civil cases only.

Assignment
of Judge.

SEC. 2. If the judge regularly assigned to the district in which said court is situate be unable because of another regular term of court in said district, or for other causes, to hold any term of court provided in section one hereof, the Governor may appoint a judge to hold such term from among the regular or emergency judges.

Written agreement
on part of bar
that term is
unnecessary.

SEC. 3. That if in the opinion of the local bar of Hyde County, as attested by a written agreement signed by each and every member thereof, it is not advisable or necessary to hold said additional term of court, and such opinion being attested by a written agreement furnished to and filed with the board of County Commissioners of Hyde County on or before the first Monday in August next preceding the day for the convening of said additional term, then such additional term may not be held on the third Monday in August of that year as provided by this act. When said agreement has been signed by each and every member of the local bar as herein provided, then the chairman of the board of County Commissioners shall immediately notify the judge who has been assigned to hold said term of said court that said term will not be held and no jury for said term shall be drawn; but, if no such agreement shall be filed on or before the first Monday in August, then it shall be the duty of the board of County Commissioners to cause the jury to be drawn in the way and manner now prescribed by law for the drawing of a jury for the trial of civil cases in regular terms of Superior Court.

Calling off
holding of term.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1935.

S.B. 480

CHAPTER 192

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED "AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN WILKES AND DAVIE COUNTIES."

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section One thereof by adding between the words "civil" and "cases" in line eleven thereof the words "and criminal." Amend said section further by striking out in line eleven between the words "cases" and "tenth" the word "only."

C. S. 1443, and S. B. 297, Public Laws 1935, amended, as to terms of Superior Court in Wilkes and Davie Counties.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1935.

H.B. 880

CHAPTER 193

AN ACT TO AUTHORIZE AND EMPOWER THE BOARD OF COMMISSIONERS OF CATAWBA COUNTY TO CONVEY TO THE STATE OF NORTH CAROLINA THE CATAWBA COUNTY TUBERCULAR HOSPITAL UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of Commissioners of Catawba County is hereby authorized and empowered, in its discretion, to convey to the State of North Carolina property known as The Catawba County Tubercular Hospital situated near the town of Newton in said county on the condition that the said property shall be used and maintained as a part of the Western North Carolina Hospital for the Treatment of Tuberculosis created by the General Assembly of one thousand nine

Catawba County Tubercular Hospital may be conveyed to State for use as Western N. C. Tubercular Hospital.

Sale and use of
funds for an-
other site in
County.

Lease to an-
other if not de-
sired by State.

Use by County
for other County
purposes.

Conflicting laws
repealed.

hundred and thirty-five. In the event said property is not considered a suitable site for the erection of the new hospital or suitable to be used as a part thereof, the same may be disposed of and the proceeds used for the new hospital, *provided* the said hospital shall be located in Catawba County.

SEC. 2. That in the event the said property shall not be accepted by the State of North Carolina, the Board of Commissioners of Catawba County is hereby authorized and empowered to lease the property known as The Catawba County Tubercular Hospital to any person, firm or corporation as they may see fit to be used for hospital or other purposes.

SEC. 3. That if at any time the County Commissioners find that the county needs the use of the said hospital property for some county purpose, they are hereby authorized, in their discretion, to use said property for such purpose, without, however, the levying of any additional tax.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17 day of April, A. D. 1935.

H.B. 891

CHAPTER 194

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES PROVIDING AN EXTRA TERM OF COURT FOR CLEVELAND COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
additional term of
Cleveland County
Superior Court.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting between the word "March" and the word "sixth" in line one of the paragraph relating to Cleveland County under the subdivision "Sixteenth District" the words "eleventh Monday after the first Monday in March to continue for two weeks for the trial of civil cases only."

Assignment
of Judge.

SEC. 2. That for the term of court herein provided for the Governor may assign a judge to hold such term from among the regular, special or emergency judges.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1935.

H.B. 1008

CHAPTER 195

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES PROVIDING AN ADDITIONAL TERM OF COURT FOR CLEVELAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting after the word "September" in line two of the paragraph relating to Cleveland County under the subdivision "Sixteenth District" the following:

C. S. 1443,
amended, as to
additional term of
Cleveland County
Superior Court.

"First Monday after the first Monday in September to continue for one week for the trial of civil cases only."

SEC. 2. That for the term of court herein provided for the Governor may assign a judge to hold the same from among the regular, special or emergency judges.

Assignment
of Judge.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1935.

H.B. 969

CHAPTER 196

AN ACT TO MAKE THE PROVISIONS OF SECTION ONE THOUSAND EIGHT HUNDRED SIXTY-FOUR OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO DEPREDACTIONS OF DOMESTIC FOWLS, APPLICABLE TO SAMPSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That all of the provisions of section one thousand and eight hundred and sixty-four of Volume three of the Consolidated Statutes relating to depredations of domestic fowls be and they are hereby made applicable to the County of Sampson.

C. S. 1864,
amended, as to
depredations of
domestic fowls in
Sampson County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1935.

H.B. 251

CHAPTER 197

AN ACT TO PROVIDE FOR THE ERECTION OF MARKERS AT POINTS OF HISTORIC INTEREST ALONG THE PUBLIC HIGHWAYS.

Preamble:
Numerous points
of historical in-
terest in State.

Whereas, the State of North Carolina is rich in points of historic interest, such as the first attempt at colonization on this continent, the efforts of the thirteen colonies to gain independence, Revolutionary and Civil War history, numerous birthplaces and graves of foremost North Carolinians who have played important roles in the history of the nation, as well as other historic shrines; and

Not widely
known.

Whereas, such facts are not generally known save to a few historians, and in many instances only to residents of the immediate territory; and

No publicity
attempted.

Whereas, no effective method has yet been adopted or provided for imparting knowledge of all these important facts to citizens of this and other states; and

Offer of advisory
committee to
serve without pay.

Whereas, at the request and pursuant to a resolution of the Department of Conservation and Development, and the State Historical Commission, a group of five historians, one from each of the following named institutions of learning: Duke University, University of North Carolina, North Carolina State College, Wake Forest College and Davidson College, together with the State Historian, have agreed to serve as an advisory committee without expense to the state, and to designate such points of historic interest in the order of their importance, and to provide appropriate wording for their proper marking;

Designation of
points of historical
interest.

Now, therefore, in order to enable the Department of Conservation and Development to carry out this plan, in cooperation with the State Historical Commission, and the State Highway Commission;

The General Assembly of North Carolina do enact:

Expenditure of
funds for purpose
approved.

SECTION 1. That expenditures by the State Highway and Public Works Commission in cooperation with the Department of Conservation and Development and the State Historical Commission for the purposes of carrying out the program outlined in the preamble hereof is hereby declared to be a valid expenditure of State Highway maintenance funds: *Provided*, that not more than five thousand dollars in any one year shall be expended for this purpose, but this limitation shall not be construed to prevent the expenditure of any Federal Highway Funds that may be available for this purpose.

Annual expendi-
ture limited, exclu-
sive of Federal
Funds.

Conflicting laws
repealed.

SEC. 2. All laws or parts of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in effect from the date of its ratification.

Ratified this the 18th day of April, A. D., 1935.

S.B. 304

CHAPTER 198

AN ACT TO PROVIDE FOR THE PRESERVATION OF INDIAN ANTIQUITIES IN NORTH CAROLINA.

Whereas, the preservation of Indian relics, artifacts, mounds, and burial grounds in North Carolina for historical, scientific, and educational purposes is imperative; and

Preamble. Importance of preserving Indian relics.

Whereas, public agencies, such as the North Carolina Historical Commission, the North Carolina State Museum, the State Department of Conservation and Development, and the Archaeological Society of North Carolina are cooperating with private collectors of Indian antiquities to this end; and

State agencies cooperating to that end.

Whereas, the activities of careless or untrained persons have led and are leading to the destruction of many valuable Indian sites and artifacts; *Now, Therefore*,

Destruction of Indian sites.

The General Assembly of North Carolina do enact:

SECTION 1. That private owners of lands containing Indian relics, artifacts, mounds or burial grounds are urged to refrain from the excavation or destruction thereof and to forbid such conduct by others, without the cooperation of the Director of the State Museum and the Secretary of the North Carolina Historical Commission or without the assistance or supervision of some person designated by either as qualified to make scientific archaeological explorations.

Private landowners urged to refrain from such destruction.

SEC. 2. That all persons having in their possession collections of Indian relics, artifacts, and antiquities which are in danger of being lost, destroyed or scattered are urged to commit them to the custody of the North Carolina State Museum, the North Carolina Historical Commission, or some other public agency or institution within the State which is qualified to preserve and exhibit them for their historic, scientific and educational value to the people of the State.

Persons possessing such relics urged to commit them to custody of State agencies.

SEC. 3. That it shall be the duty of any person in charge of any construction or excavation on any lands owned by the State, by any public agency or institution, by any county, or by any municipal corporation, to report promptly to and preserve for the Director of the State Museum or the Secretary of the North Carolina Historical Commission any Indian relic, artifact, mound, or burial ground discovered in the course of such construction or excavation.

Preservation of relics on public lands ordered.

Destruction or sale of relics from public lands made misdemeanor.

SEC. 4. That any person who shall excavate, disturb, remove, destroy or sell any Indian relic or artifact, or any of the contents of any mound or burial ground, on or from any lands owned by the State, by any public agency or institution, by any county, or by any municipal corporation, except with the written approval of the Director of the State Museum or the Secretary of the North Carolina Historical Commission, shall be guilty of a misdemeanor.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

H.B. 663

CHAPTER 199

AN ACT TO AMEND SECTION TWO HUNDRED TWENTY (b) CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN, AS AMENDED, SO AS TO REMOVE THE LIMITATIONS ON INVESTMENTS BY BANKS IN INTEREST-BEARING OBLIGATIONS OF OTHER STATES.

The General Assembly of North Carolina do enact:

C.S. 220, amended, as to investment by banks in obligations of other states.

SECTION 1. That Section two hundred twenty (b) of the Consolidated Statutes of one thousand nine hundred and nineteen, as amended, be further amended by adding after the words "North Carolina," where they first occur in said section, and before the word "city," the words "or other State of the United States, or of some."

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

H.B. 674

CHAPTER 200

AN ACT TO PAY THE SALARY OF ROBERT H. WRIGHT, FORMER PRESIDENT OF EAST CAROLINA TEACHERS' COLLEGE FOR THE UNEXPIRED PORTION OF HIS TERM OF OFFICE.

Preamble: Term of office of late President of E. C. T. C.

That whereas, Robert H. Wright, late President of East Carolina Teachers' College was elected to office beginning on the first day of September, one thousand nine hundred and thirty-three, and ending on the first day of September, one thousand nine hundred and thirty-four; and

Whereas, the said Robert H. Wright as President of East Carolina Teachers' College died on the twenty-fifth day of April, one thousand nine hundred and thirty-four; and

Death before end of term.

Whereas, the salary of President Wright was paid for the month of April, one thousand nine hundred and thirty-four, but the salary for the remaining four months, to-wit: May, June, July and August which was already appropriated by the General Assembly of North Carolina and allocated for that purpose, has not been paid: *Now, therefore*,

Four months of salary unpaid.

The General Assembly of North Carolina do enact:

SECTION 1. The Auditor of the State of North Carolina is hereby directed to pay out of the general fund of the State of North Carolina to Pearl H. Wright, Administratrix of the estate of Robert H. Wright, the sum of one thousand six hundred sixty-six dollars and sixty-six cents (\$1,666.66) in full settlement of the four months salary of the unexpired term of the last year's service rendered by the said Robert H. Wright, President of East Carolina Teachers' College.

Such salary ordered paid to Administratrix.

Amount.

SEC. 2. That this act be in full force and effect from the date of its ratification.

Ratified this the 18th day of April, A. D., 1935.

H.B. 869

CHAPTER 201

AN ACT TO REPEAL CHAPTER ONE HUNDRED FORTY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, AND TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE SUPERIOR COURTS OF NASH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred and forty-five of the Public Laws of the Session of one thousand nine hundred thirty-three be, and same is, hereby repealed.

Ch. 145, Public Laws 1933, repealed.

SEC. 2. That Section one thousand four hundred forty-three of the Consolidated Statutes be and the same is hereby amended by striking out the whole of the paragraph of said Section relating to terms of Superior Court in Nash County and inserting in lieu thereof the following: "Nash—Fifth Monday before the first Monday in March; Second Monday before the first Monday in March, to continue for two weeks, for the trial of civil cases only; First Monday after the first Monday in March; Seventh Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only;

C. S. 1443, amended.

Terms of Nash County Superior Court.

Designation of
Judge.

Other terms.

Civil matters may
be heard at any
term.

Conflicting laws
repealed.

Twelfth Monday after the first Monday in March; First Monday before the first Monday in September; Second Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only, and for the term of court the Governor is hereby directed to appoint a Judge, other than the Judge holding Courts of the second Judicial District, to hold the same from among the regular, special or emergency Superior Court Judges; Fifth Monday after the first Monday in September, for the trial of civil cases only; Twelfth Monday after the first Monday in September, to continue for two weeks, the first week to be for the trial of criminal cases and the second week for the trial of civil cases only. The Court shall have jurisdiction to try and determine civil actions and civil matters at any term of Superior Court held in Nash County, whether said term is designated above as a civil term or not."

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

H.B. 936

CHAPTER 202

AN ACT TO AMEND SECTION THREE THOUSAND NINE HUNDRED TWENTY-ONE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO FEES OF SURVEYORS AND CHAIN CARRIERS.

The General Assembly of North Carolina do enact:

C. S. 3921,
amended.

Fees of surveyors
and chain carriers.

Conflicting laws
repealed.

SECTION 1. That section three thousand nine hundred twenty-one of the Consolidated Statutes of North Carolina be amended by adding at the end thereof the following:

"*Provided*, that in Cabarrus County the per diem of the surveyor mentioned in each instance in this section shall be seven dollars and fifty cents (\$7.50), or such greater sum as the court may allow, and the per diem of the chain carrier shall be two dollars (\$2.00)."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

S.B. 57

CHAPTER 203

AN ACT TO EXEMPT McDOWELL COUNTY FROM THE ABSENTEE VOTERS LAW IN THE PRIMARIES AND GENERAL ELECTIONS IN SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of article nine, chapter ninety-seven, sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes of North Carolina, volume two, and all amendments thereto, shall not apply to the primaries and general elections held in McDowell County.

C. S. 5960-5968, amended, exempting McDowell County from Absentee Voters Law.

SEC. 1½. That this act shall only apply to county offices, and to elections held by the town of Marion.

Applicable to County and town of Marion.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

S.B. 62

CHAPTER 204

AN ACT GIVING AUTHORITY TO ALL SHERIFFS AND/OR BONDED DEPUTIES TO SERVE CRIMINAL PROCESSES, UNDER CERTAIN CONDITIONS, ANYWHERE IN THE STATE.

Whereas, crime increases with the density of population and the sheriffs and local enforcement officers of North Carolina are limited narrowly within small jurisdictional area, and it is important in coping with crime in a modern, complex society to have a closely co-ordinated body of enforcement officers with state-wide jurisdiction, *Now, therefore*,

Preamble: Increase of crime in densely populated areas.

The General Assembly of North Carolina do enact:

SECTION 1. That when a felony is committed in any county in this State, and upon the commission of the felony, the person or persons charged therewith flees or flee the county, the sheriff of the county in which the crime was committed, and/or his bonded deputy or deputies, either with or without process, is hereby given authority to pursue the person or persons so charged, whether in sight or not, and apprehend and arrest him or them anywhere in the State.

Sheriffs and deputies granted power to arrest felons anywhere in State.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

S.B. 138

CHAPTER 205

AN ACT TO AMEND SECTION TWO THOUSAND FOUR HUNDRED AND EIGHTY OF THE CONSOLIDATED STATUTES, AS AMENDED BY CHAPTER TWENTY-TWO, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO REGISTRATION OF LIEN ON CROPS FOR ADVANCES.

The General Assembly of North Carolina do enact:

C. S. 2480 and
ch. 22, Public
Laws 1927,
amended, as to
registration of
lien on crops for
advances.

SECTION 1. That section two thousand four hundred and eighty of the Consolidated Statutes, as amended by chapter twenty-two, Public Laws one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the words "where the person advanced resides" in line fourteen of the section as set forth in said chapter and inserting in lieu thereof the following "or counties where the land is situated on which the crops of the person advanced are to be grown." *Provided*, that where a county line divides a farm the crop lien may be recorded in the county where the owner of said farm resides; *Provided*, he resides on said farm.

Where farm lies
in two counties.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective date.

SEC. 3. That this act shall be in full force and effect from and after March fifteenth, one thousand nine hundred and thirty-five.

Ratified this the 18th day of April, A. D., 1935.

S.B. 296

CHAPTER 206

AN ACT PROVIDING FOR THE CREATION OF A COMMISSION TO INVESTIGATE AND DETERMINE THE AMOUNTS, IF ANY, THOSE COUNTIES WHICH MADE DONATIONS FOR THE CONSTRUCTION OF STATE HIGHWAYS SHOULD BE REFUNDED IN ORDER TO PLACE THEM ON AN EQUITABLE PARITY WITH OTHER COUNTIES WHICH MADE LOANS OR DONATIONS FOR LIKE PURPOSES, AND TO AUTHORIZE THE STATE HIGHWAY AND PUBLIC WORKS COMMISSION TO ENTER INTO CONTRACTS WITH SAID COUNTIES FOR A FAIR REIMBURSEMENT OF SAID FUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That a commission is hereby created, to consist of nine (9) practical business men who are not connected with the State Highway and Public Works Commission, one from each of the construction districts designated in Chapter two of the Public Laws of one thousand nine hundred and twenty-one, all to be appointed by the Governor: *Provided*, that any commissioner appointed under this act may be removed by the Governor for cause. In case of death, resignation, or removal from his district or removal by the Governor for cause of any commissioner after his appointment, his successor shall be appointed by the Governor from the same district in which the vacancy occurs.

Creation of
special high-
way commission.

Appointment by
Governor.

Removal.

Vacancy appoint-
ments.

SEC. 2. Said commission shall elect a chairman from its membership, make rules for the conduct of its affairs, and hold meetings at places and at times suitable for themselves, all of which shall be in its sole discretion.

Selection of chair-
man and general
powers.

SEC. 3. That it shall be the duty of said commission on or before January first, one thousand nine hundred and thirty-six, to examine the highways of the various counties that made donations consisting of money and/or roads which they claim to have been in excess of their fair share of contributions to the State or the State Highway Commission, examine the records of the State Highway and Public Works Commission concerning the moneys spent and highways constructed in said counties and other counties of the State and the contributions made by each of the counties of the State, to conduct hearings concerning such matters at such places as it may designate and to otherwise investigate and examine into matters herein referred to in any manner which will, in their discretion, assist them in determining the fair and reasonable amount of money, if any, each such county should be refunded in order to

Examination of
highways of
counties making
donations to
State.

Hearings.

Determination of
fair refund to
such counties.

Report of findings to Governor.

Contents.

Transmission of report to next General Assembly.

Pay and expenses of commission.

Limit on amount.

Oath of members of commission.

place it on a fair and equitable parity with each other county of the State with respect to the contributions made to the State in the construction of State Highways.

SEC. 4. That said commission shall after conducting said investigation and on or before November first, one thousand nine hundred and thirty-six, file with the Governor their report or findings duly verified and signed by not less than five (5) of the members of the commission, and said report shall among other things state the amount of money, if any, each of said counties should be refunded in order to place each of same on a fair and equitable parity with other counties of the State consisting of the State Highway System as constituted under Chapter two of the Public Laws of one thousand nine hundred and twenty-one and other roads or highways taken over by the State Highway Commission prior to the ratification of Chapter one hundred and forty-five of the Public Laws of one thousand nine hundred and thirty-one, which said report shall be transmitted by the Governor to the next session of the General Assembly of North Carolina.

SEC. 5. That the members of said commission shall receive a per diem of seven dollars and actual expenses for the time actually engaged in the performance of the duties required under this act, and such clerical and printing expenses as may be necessary, the same to be paid out of the Highway funds of the State: *Provided, however,* that the total appropriation for all costs and expenses of said commission, including the per diem of members of the commission, shall not exceed two thousand dollars.

SEC. 6. The members of said commission shall each, before entering upon the discharge of his duties, take an oath that he will faithfully and honestly execute the duties of his commission.

SEC. 7. This act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

H.B. 383

CHAPTER 207

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PUBLIC DRUNKENNESS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred fifty-eight of the Consolidated Statutes be and the same is hereby amended by adding after sub-section nine a new sub-section to be numbered sub-section ten, and reading as follows:

C. S. 4458,
amended.

"By a fine, for the first offense, of not more than fifty dollars, or imprisonment for not more than thirty days; for the second offense within a period of twelve months by a fine of not more than one hundred dollars, or imprisonment for not more than sixty days; and for the third offense within any twelve months period, such third offense to be declared a misdemeanor, punishable as a misdemeanor, within the discretion of the court."

Punishment for public drunkenness in Guilford County.

SEC. 2. That this act shall apply to Guilford County only.

Application of Act.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

H.B. 437

CHAPTER 208

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED STATUTES SO AS TO MAKE PUBLIC DRUNKENNESS A MISDEMEANOR IN ORANGE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That subsection one of section four thousand four hundred fifty-eight of the Consolidated Statutes of North Carolina be, and the same is hereby amended by inserting the word "Orange" between the words "Moore" and "Pitt" in line four of said subsection.

C. S. 4458, amended, as to punishment for public drunkenness in Orange County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

H.B. 995

CHAPTER 209

AN ACT TO AMEND CHAPTER FORTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO WITNESS FEES OF OFFICERS OF CRAVEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter forty, Public Laws of one thousand nine hundred thirty-three, be amended by changing the period at the end thereof to a colon and adding thereto the following:

Ch. 40, Public Laws 1933, amended.

Witness fees of police officers in Craven County.

Conflicting laws repealed.

"*Provided, further, that this act does not apply to any sheriff, deputy sheriff, constable, chief of police, police or any other law enforcement officer in Craven County.*"

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

H.B. 1163

CHAPTER 210

AN ACT TO AMEND SECTION ONE THOUSAND TWO HUNDRED FIFTY-NINE OF THE CONSOLIDATED STATUTES, RELATIVE TO COURT COSTS IN CERTAIN CASES IN SWAIN COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1259, amended.

Certain court costs in Swain County provided for.

Conflicting laws repealed.

SECTION 1. That section one thousand two hundred fifty-nine of the Consolidated Statutes be amended by adding at the end of said section the following:

"In all criminal cases tried in Swain County where the defendant is convicted in Superior Court and sentenced to work upon the roads and/or imprisoned in the State Prison, the county shall pay the clerk, sheriff, constable, justice of the peace and State's witnesses their full fees when same are legally taxed in the bill of costs as set out in this section."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

H.B. 1166

CHAPTER 211

AN ACT TO REPEAL CHAPTER ONE HUNDRED FIFTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATIVE TO FOX HUNTING IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 157, Public Laws 1933, repealed, as to fox hunting in Northampton County.

SECTION 1. That chapter one hundred and fifty-seven, Public Laws of one thousand nine hundred and thirty-three, be, and the same is hereby repealed.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

S.B. 483

CHAPTER 212

AN ACT TO AMEND SECTION THREE THOUSAND NINE HUNDRED FIFTY-NINE OF THE CONSOLIDATED STATUTES SO AS TO MAKE EASTER MONDAY AND NATIONAL DECORATION DAY LEGAL HOLIDAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Three Thousand Nine Hundred Fifty-Nine of the Consolidated Statutes of North Carolina be amended by inserting in line three thereof after the word "February" and before the word "the" the following: "Easter Monday;" and further by inserting in line five thereof after the word "May" and before the word "the" the following: "the thirtieth day of May." *Provided* this Act shall apply to all State and National Banks only.

C. S. 3959, amended, making Easter Monday and National Decoration Day legal holidays for banks.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

S. B. 237

CHAPTER 213

AN ACT TO PROVIDE FOR THE MAINTENANCE AND IMPROVEMENT OF HIGHWAYS IN CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. That paragraph (g) of subsection three thousand eight hundred forty-six (j) of Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

C. S. 3846, amended.

"*Provided, further*, such funds as may be appropriated from time to time for the repair and improvement of highways and streets in cities and towns shall be used by the State Highway and Public Works Commission, first, for the maintenance and improvement of streets in cities and towns which form a part of the State highway system, and second, for the maintenance and improvement of such other streets, which are now used, designated and marked or may hereafter be used, designated and marked as a part of the State highway system. The work of maintaining and improving streets which form a part of the State highway system shall be performed by the Commission with its highway maintenance forces, except that in the discretion of the Commission it may, on such terms

Use of highway funds for maintenance and improvement of streets in cities and towns.

Use of highway maintenance forces.

Contract with cities and towns for such work.

Allocation of improvement between cities and towns.

Right of cities and towns to improve streets unimpaired.

Intent of Act declared.

Present powers of Commission unaffected.

Enforcement of contracts between Commission and cities and towns.

Appropriation for purposes herein set out.

Conflicting laws repealed.

as it may deem proper, contract with any city or town having adequate facilities that the city or town shall do the work of maintaining and improving such streets as the Highway and Public Works Commission may designate.

"The work of repairing and improving streets shall be apportioned or allocated as between the several cities and towns by the State Highway and Public Works Commission in such manner as the Commission may deem shall best serve the highway system of the State as a whole, taking into consideration the number of miles of State highways and other improved streets, the population, and the motor vehicle registration in the respective cities and towns, and such other factors as may affect an equitable distribution.

"Neither the undertaking nor doing of the work of maintenance and improvement upon streets in cities and towns by the State Highway and Public Works Commission shall deprive the cities or towns of the right to construct streets or to improve or maintain them as they may deem necessary, in addition to the work done by the State Highway and Public Works Commission."

SEC. 1-a. It shall be the intent and purpose of this act that the funds set up herein for the maintenance and improvements of the streets within the cities and towns shall not be construed as affecting the present powers of the State Highway Commission as to constructing, maintaining and improving the streets of cities and towns having a population of less than three thousand people, according to United States Census of one thousand nine hundred and thirty, but shall be construed to be in addition thereto.

SEC. 2. All contracts entered into between the State Highway and Public Works Commission and the municipalities of the State under this section or other provision of the State Highway law may be enforced by proper actions either in the Superior Court of the County in which said municipality exists or in Wake County.

SEC. 3. The sum of five hundred thousand dollars per year for the fiscal years one thousand nine hundred thirty-five and one thousand nine hundred thirty-six and one thousand nine hundred thirty-six and one thousand nine hundred thirty-seven is hereby made available from the funds collected from the tax on gasoline and license fees on motor vehicles for the purposes set forth in this act, and thereafter such sums as the General Assembly may appropriate from time to time.

SEC. 4. All laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D., 1935.

H.B. 719

CHAPTER 214

AN ACT TO AMEND SECTION ONE HUNDRED NINETY-EIGHT OF THE CONSOLIDATED STATUTES RELATING TO THE PRACTICE OF LAW BY JUSTICES OF THE PEACE IN MADISON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred and ninety-eight of the Consolidated Statutes be and the same is hereby amended to the extent that it shall not be unlawful for any attorney residing in Madison County to act as a Justice of the Peace in said county, *provided*, such attorney is duly elected or appointed a Justice of the Peace according to law, and such appointment shall not disqualify such attorney-at-law from engaging in the practice of law; *provided, however*, that such attorney-at-law shall not appear as counsel in any litigation that was or may be before him as Justice of the Peace.

C. S. 193,
amended.

Madison County
J. P.'s may
practice law.

Restrictions

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D., 1935.

H.B. 894

CHAPTER 215

AN ACT TO AMEND SECTION TWO THOUSAND SIX HUNDRED FORTY-NINE AND FIFTY OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO HOLDING MUNICIPAL ELECTIONS IN ORDER TO PROMOTE ECONOMY IN BOOKKEEPING AND AUDITING THE ACCOUNTS OF THE TOWN OF SPRUCE PINE, MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and forty-nine of the Consolidated Statutes of North Carolina be amended by striking out the word "Mitchell," after the word "Lenoir" and before the word "Nash" in line five thereof.

C. S. 2649,
amended, as to
municipal elec-
tions in
Mitchell County.

C. S. 2650,
amended.

Time of biennial
elections
in Spruce
Pine.

Application
of Act.

Conflicting laws
repealed.

SEC. 2. That section two thousand six hundred and fifty of the Consolidated Statutes of North Carolina be amended by inserting in line three thereof and after the colon, following the word "thereafter" and before the word "Provided" in said line, "Provided, that the municipal election for the Town of Spruce Pine in Mitchell County shall be held on Tuesday after the first Monday in July, one thousand nine hundred and thirty-five, and biennially thereafter."

SEC. 3. That this act shall apply only to the Town of Spruce Pine.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D., 1935.

H.B. 933

CHAPTER 216

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHT, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATIVE TO PRIMARY FOR TOWN OF WILKESBORO, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Ch. 108, Public
Laws 1931,
amended, as to
town elections
in Wilkesboro.

Election
officials.

Conflicting
laws repealed.

Effective date.

SECTION 1. That chapter one hundred and eight of the Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended to read as follows: "After section three of this act that the Town of Wilkesboro is exempt from this act, and the said Town of Wilkesboro shall hold its municipal elections independent of the county-wide primary, and as they were held prior to the passage of this act, its election officials to be selected by the town's governing body, and not by the county board of elections."

SEC. 2. That all laws and clauses of laws contrary to this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after July first, one thousand nine hundred and thirty-five.

Ratified this the 20th day of April, A. D., 1935.

H.B. 1107

CHAPTER 217

AN ACT TO AMEND PROVISIONS OF CONSOLIDATED STATUTES EIGHT THOUSAND AND THIRTY-SEVEN REGARDING FORECLOSURE OF TAX SUITS IN MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of Consolidated Statutes eight thousand and thirty-seven as amended by Public Laws one thousand nine hundred and thirty-three, Chapter five hundred and sixty, relative to foreclosure of tax suits be, and the same is hereby amended as the same applies to Mitchell County as follows:

C. S. 8037, and ch. 560, Public Laws 1933, amended.

"1. That the time for the institution amendment of suits for foreclosure of land sale certificates prior to and including those for the year one thousand nine hundred and thirty-one is hereby extended to June first, one thousand nine hundred and thirty-five.

Time of tax foreclosure fixed in Mitchell County.

"2. That the sheriff or other lawful officer shall receive the sum of not more than one (\$1.00) dollar for personal service of summons and complaint upon judgment and mortgage holders who shall hereafter be made parties to foreclosure suits already pending.

Fees for service upon lien-holders.

"3. That this act shall apply only to the County of Mitchell."

Application of act.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D., 1935.

S.B. 113

CHAPTER 218

AN ACT TO PROVIDE DISTINCTIVE AUTOMOBILE LICENSE PLATES FOR OFFICERS OF THE NORTH CAROLINA NATIONAL GUARD.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Revenue shall cause to be made each year a sufficient number of automobile license plates to furnish each officer of the North Carolina National Guard with a set thereof, said license plates to be in the same form and character as other license plates now or hereafter authorized by law to be used upon private passenger vehicles registered in this State, except that such license plates shall bear on the face thereof the following words, "National Guard." The said letters forming the words "National Guard" shall be arranged in vertical lines, one word on each side of said license plates.

Distinctive auto license plates provided for officers of National Guard.

Issuance
restricted.

Fees for.

Furnishing Com-
missioner of
Revenue list of
officers of Na-
tional Guard.

Numbering of
plates.

Seniority as to
numbers.

Cancellation
where officer's
car is transferred.

Reissuance
to officer.

Fees for.

Effective
after 1935.

Conflicting laws
repealed.

SEC. 2. That the said license plates shall be issued only to officers of the North Carolina National Guard, and for which license plates the Commissioner of Revenue shall collect fees in an amount equal to the fees collected for the licensing and registering of private vehicles.

SEC. 3. The Adjutant General of North Carolina shall furnish to the Commissioner of Revenue each year prior to the date that licenses are issued a list of the officers of the North Carolina National Guard, which said list shall contain the rank of each officer listed in the order of his seniority in the service, and the said license plates shall be numbered, beginning with the number of two hundred and one (201) and in numerical sequence thereafter up to and including the number five hundred (500), according to seniority, the senior officer being issued the license bearing the numerals two hundred and one.

SEC. 4. Upon transfer of the ownership of a private passenger vehicle upon which there is a license plate bearing the words National Guard, said plates shall be removed and the authority to use the same shall thereby be cancelled; however, upon application to the Commissioner of Revenue, he shall re-issue the said plates to the officer of the National Guard, to whom the same were originally issued, and upon said re-issue the Commissioner of Revenue shall collect fees in an amount equal to the fees collected for the original licensing and registering of said private passenger vehicle as is now or may be prescribed by law.

SEC. 5. The provisions of this Act shall not apply to the issuance of license plates for the calendar year one thousand nine hundred and thirty-five.

SEC. 6. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed to the extent, only, of such conflict.

SEC. 7. This Act shall become effective from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

S.B. 131

CHAPTER 219

AN ACT TO AMEND SECTION THREE THOUSAND THREE HUNDRED EIGHTEEN OF VOLUME III OF THE CONSOLIDATED STATUTES RELATING TO THE RECORDATION OF PLATS AND SUBDIVISIONS BY STRIKING OUT ALL OF SAID SECTION AND SUBSTITUTING IN LIEU THEREOF A NEW SECTION, PROVIDING FOR THE RECORDING AND INDEXING OF A PLAT: PROVIDING FOR THE MANNER OF RECORDING SAME; PROVIDING FOR REFERENCE TO THE RECORD OF SUCH PLAT; AND VALIDATING THE RECORDATION OF CERTAIN PLATS HERETOFORE RECORDED.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand three hundred eighteen of volume three of the Consolidated Statutes be amended by striking out said section and inserting in lieu thereof the following, to be known, as section three thousand three hundred eighteen. C. S. 3318,
amended.

SEC. 2. Any person, firm or corporation owning land in this State may have a plat thereof recorded in the Office of the Register of Deeds of the County in which such land or any part thereof is situated, upon proof upon oath by the surveyor making such plat that the same is in all respects correct and was prepared from an actual survey by him made, giving the date of such survey. Such plat, when so proven and probated as deeds and other conveyances, shall be recorded either by transcribing a correct copy thereof upon or by permanently attaching the original to the records or in a book to be designated the "Book of Plats"; and when so recorded shall be duly indexed. Reference in any instrument heretofore or hereafter executed to the record of any plat herein authorized or validated shall have the same effect as if the description of the lands as indicated on the record of the plat were set out in the instrument. Recording
land plats

Oath of
surveyor.

Probating.

Indexing

Reference to
plat in deeds, etc.

SEC. 3. Where any map or plat has been recorded, either by transcribing a correct copy thereof upon or by permanently attaching the original to the records or in a book designated "Book of Plats," such map or plat shall be deemed to have been recorded in full compliance with this section, notwithstanding the fact that the same has not been probated in accordance with the provisions hereof; and the registration of all plats and maps which have been recorded by transcribing a correct copy thereof upon or by permanently attaching the original to the records or in a book designated "Book of Plats" is Presumption of
proper registra-
tion.

Registration by
copy validated.

Pending litigation and vested rights unaffected.

Conflicting laws repealed.

hereby validated as fully as if the statute had been fully and completely complied with: *Provided*, this paragraph shall not apply to pending litigation, nor shall it affect vested rights accrued prior hereto.

SEC. 4. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

S.B. 303

CHAPTER 220

AN ACT TO ESTABLISH A JUVENILE COURT FOR BUNCOMBE COUNTY, NORTH CAROLINA, AND AMEND SECTION FIVE THOUSAND AND FORTY OF THE NORTH CAROLINA CODE OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE ANNOTATED.

The General Assembly of North Carolina do enact:

C. S. 5040, amended.

SECTION 1. That section five thousand and forty of the North Carolina Code of one thousand nine hundred and thirty-one Annotated be amended by striking out of all said section in so far as it applies to Buncombe County.

Buncombe County Juvenile Court created.

SEC. 2. That a Juvenile Court be and is hereby created for the County of Buncombe, North Carolina.

Qualifications and term of Judge.

SEC. 3. That the Judge of Juvenile Court of Buncombe County shall be a licensed attorney and a qualified voter of said county and shall hold his office for a period of two years.

Present Judge named for new Court.

SEC. 4. That the Judge of Juvenile Court of Buncombe County, as now constituted, is hereby appointed and declared to be the Judge of the Juvenile Court of Buncombe County for a term of two years, which said appointment shall be effective from the ratification of this act, and he shall hold said office until the first day of July, one thousand nine hundred and thirty-seven, and until his successor is elected and qualified.

Term of office.

Selection of successor by governing bodies of County and Asheville.

SEC. 5. The County Commissioners of Buncombe County and the City Council of the City of Asheville, in joint session, shall elect a Judge of the Juvenile Court on or before the first day of June, one thousand nine hundred and thirty-seven, and on or before the first day of June every two years thereafter; *provided* that said term of office shall begin the first day of July following said election. The County Commissioners and the City Council shall each have one vote, but it will require a majority of the members of each voting body to elect said judge.

(a) Should a vacancy occur in the office of the judge of said court, the joint governing bodies of said county and city shall elect his successor for the balance of said term of office in the same way and manner as that prescribed herein for the election of said judge. Vacancy appointments.

(b) Before entering upon the duties of his office, the judge shall take and subscribe to an oath of office, and he shall file the same with the Clerk of the Superior Court of the County. Oath of office.

(c) The salary of said Judge shall be fixed, from time to time, by the joint action of the governing bodies of the County of Buncombe and the City of Asheville, but it shall not be less than one hundred and sixty dollars (\$160.00) per month. Salary.

SEC. 6. The said Juvenile Court shall have, and is hereby vested with all the powers, authority, and jurisdiction heretofore vested by law for the juvenile courts of North Carolina, and said power, authority, and jurisdiction being as fully vested in the Juvenile Court as if herein particularly set forth in detail. Jurisdiction of Court.

SEC. 7. That it shall be the duty of all officers of the County of Buncombe and of the City of Asheville to assist the Juvenile Court in any and all ways in the line of their official duty as fully and to the same extent and in the same manner as they heretofore have been authorized and required to do in the case of all other courts of said city and county. Assistance from police officers.

SEC. 8. The governing bodies of the County of Buncombe and the City of Asheville shall set aside in their budgets the necessary funds to pay all the salaries and other necessary expenses of said Juvenile Court and the Buncombe County Training School for Boys and shall bear jointly and equally all of said salaries and expenses of said Juvenile Court and the necessary operating expenses of said Buncombe County Training School for Boys, as they have heretofore been doing. Provision for expense in County and City budgets.

SEC. 9. That the sections of this act and every part thereof are severable one from the others, and the holding of any section thereof to be invalid or void shall not affect any other section or part thereof; *Provided*, that this act shall apply only to the County of Buncombe. Valid parts of Act upheld; applicable to Buncombe County only.

SEC. 10. That all laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

S.B. 432

CHAPTER 221

AN ACT TO AMEND CHAPTER ONE HUNDRED SIXTY-FOUR, PUBLIC LAWS ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO ELECTIONS IN BRUNSWICK COUNTY.

The General Assembly of North Carolina do enact:

Ch. 164, Public Laws 1933, amended, as to voters' assistants in Brunswick County.

SECTION 1. That Chapter one hundred and sixty-four, Public Laws of one thousand nine hundred and thirty-three, be amended by adding at the end of Section three the following words: *Provided* that the registrar shall designate a member of the voter's family upon request, or the judge requested by the voter, to assist in the preparation of ballots.

Oath of assistants.

SEC. 2. That should clerks or assistants be deemed necessary under Section four of said Chapter one hundred and sixty-four, Public Laws of one thousand nine hundred and thirty-three, that any such clerks or assistants shall first be sworn to perform duties they may be called upon to perform by the registrar in an honest, fair and impartial manner, and that in selection of such assistants that both parties be recognized in such selections.

Application of Act.

SEC. 3. That this act shall apply only to Brunswick County.

SEC. 4. That this act shall be in force and effect from and after ratification.

Ratified this the 23rd day of April, A. D. 1935.

S.B. 510

CHAPTER 222

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL NUMBER TWO HUNDRED SEVENTY-TWO (272) ENTITLED "AN ACT TO PERMIT THE SALE AND USE OF HOG CHOLERA VIRUS IN NASH COUNTY UNDER CERTAIN CONDITIONS" PASSED AT THE PRESENT SESSION OF THE GENERAL ASSEMBLY AND ORDERED TO BE ENROLLED ON THE FOURTH DAY OF MARCH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE.

The General Assembly of North Carolina do enact:

S. B. 272, Public Laws 1935, amended, as to treatment of hogs for cholera in Nash County.

SECTION 1. That Senate Bill Number Two Hundred and Seventy-two (272), entitled "An act to permit the sale and use of hog cholera virus in Nash County under certain conditions," passed and ordered enrolled, March fourth, one thousand nine hundred thirty-five, be, and the same is hereby, amended as follows:

First, by adding at the end of Section one of said act the following sentence: "In addition to such persons as may be selected by the Farm Demonstration Agent of Nash County and approved by the Board of County Commissioners, as provided for in this act, any and all of the Vocational Teachers of Agriculture in the schools in Nash County shall be permitted to vaccinate or inoculate hogs in said county with virus or virulent blood from the hog-cholera-infected hogs and for such purpose shall be permitted to buy, sell, distribute and use said virus or virulent blood from hog-cholera-infected hogs." Second, by striking out the period after the word "County" at the end of Section two of said act and inserting in lieu thereof a comma and adding after the comma the following language: "and shall not apply to any of the Vocational Teachers of Agriculture in the schools of Nash County when they are buying, selling, distributing and using said virus or virulent blood from hog-cholera-infected hogs for the purpose of vaccinating or inoculating hogs in said county."

Certain persons
qualified to
vaccinate
hogs.

Distribution of
virus.

Again amended
to like effect.

SEC. 2. That all laws or clauses of laws in conflict with this act to the extent of such conflict are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

H.B. 947

CHAPTER 223

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR HAYWOOD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That sections five thousand nine hundred and sixty, five thousand nine hundred sixty-two, five thousand nine hundred sixty-three, five thousand nine hundred sixty-four, five thousand nine hundred sixty-five, five thousand nine hundred sixty-six, five thousand nine hundred sixty-seven, and five thousand nine hundred sixty-eight, North Carolina Consolidated Statutes, and any and all amendments thereto be, and the same are hereby repealed, in so far as they relate to election of officials of Haywood County or townships or municipal officials of Haywood County.

C. S. 5960—5968,
amended, repeal-
ing Absentee
Ballot Law
in Haywood
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed and the repeal shall not revive any election laws heretofore applicable to the election of officials described under section one of this act.

Conflicting laws
repealed.

SEC. 3. That this act shall apply only to the election of local officials in Haywood County, that is, officials to serve the County, or cities or townships in Haywood County.

Application of
Act.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

H.B. 1179

CHAPTER 224

AN ACT AMENDING CHAPTER THREE HUNDRED THIRTY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, THE SAME BEING AN ACT AMENDING CHAPTER FIFTY-SIX OF THE CONSOLIDATED STATUTES, RELATING TO SPECIAL ASSESSMENTS, AND EXTENDING THE STATUTE OF LIMITATIONS FROM TEN YEARS TO FIFTEEN YEARS FROM THE DEFAULT IN THE PAYMENT OF ANY INSTALLMENTS OF UNPAID ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter three hundred and thirty-one of Public Laws of one thousand nine hundred twenty-nine, the same being an act amending chapter fifty-six of Consolidated Statutes, one thousand nine hundred nineteen, relating to special assessments, be and the same is hereby amended by striking out the words "ten years" in lines five and eleven of paragraph "b" of said section and inserting in lieu thereof the words "fifteen years."

SEC. 2. Nothing herein shall be construed to revive any right of action referred to herein which has been heretofore barred by the Statute of Limitations.

SEC. 3. This act shall apply to Durham County only.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

S.B. 188

CHAPTER 225

AN ACT TO PROTECT THE HEALTH OF MOTHERS AND INFANTS AND TO REGULATE THE PRACTICE OF MIDWIFERY.

The General Assembly of North Carolina do enact:

SECTION 1. The State Board of Health is hereby authorized, empowered and directed to adopt, promulgate and enforce rules and regulations governing the practice of midwifery in this State.

Ch. 331, Public Laws 1929, and C. S. ch. 56, amended, as to statute of limitations on special assessments in Durham County.

No revival of actions already barred.

Application of Act.

Conflicting laws repealed.

Practice of midwifery regulated.

SEC. 2. No person shall practice midwifery in this State, except upon a permit granted and issued by the State Board of Health, under rules and regulations which it shall adopt with respect thereto, and upon forms which it shall prescribe. *Provided* that all persons who have practiced midwifery in this State for a period of five (5) years or more shall as a matter of right be entitled to the issuance of a permit to practice such occupation, if such person or persons shall make application therefor within one year from the date of the ratification of this Act.

Permit from
State Board
of Health.

Those practicing
for past five
years entitled
to permit.

SEC. 3. Any person who shall practice midwifery in this State without such permit from the State Board of Health, or who, in such practice, shall violate any of the rules and regulations adopted and promulgated by the State Board of Health, shall be guilty of a misdemeanor, and, upon conviction, shall be subject to a fine of not more than Fifty (\$50.00) Dollars, or imprisonment of not more than thirty (30) days, *provided* the provisions of this Act shall not apply to licensed medical or osteopathic physicians. *Provided* nothing herein shall be construed to interfere with or supplant the authority of the local health officers over the practice of midwifery in those counties and/or cities having organized health departments now controlling and regulating the practice of midwifery. *Provided* that any County in the State not desiring to remain under the provisions of this Act may withdraw from same by resolution duly passed by the Board of Commissioners of said County and certified to State Board of Health.

Practicing without
permit made
misdemeanor.

Punishment.
Physicians
excepted.

Authority of local
health officers
unaffected.

Counties may
exempt them-
selves from Act.

SEC. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting
laws repealed.

SEC. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1935.

S.B. 246

CHAPTER 226

AN ACT TO AMEND SECTION SIX THOUSAND ONE HUNDRED TWENTY-FOUR OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED NINETEEN TO PROVIDE FOR STATE MANAGEMENT OF FEDERALLY ACQUIRED SUBMARGINAL LANDS.

Whereas, the Federal Government, under the Agricultural Adjustment Act, has established the Submarginal Land Policy Program for taking submarginal farm land out of production and assisting submarginal farmers to establish themselves on more productive land; and

Preamble: Sub-
marginal Land
Policy Program
of U. S.

Disposition of
areas withdrawn
from cultivation.

Whereas, it is the policy of the Government to turn over for administration such areas in this State as are acquired under this program to the public agency best fitted to administer and maintain such areas in the interest of the public; and

Turning over
such lands
to State.

Whereas, the Federal Government under the A. A. A. or other congressional authority is offering and may continue to offer to turn over such areas to the State through the Department of Conservation and Development for effective administration and management in the interest of the public; *therefore*

The General Assembly of North Carolina do enact:

C. S. 6124,
amended.

SECTION 1. That section six thousand one hundred twenty-four of the Consolidated Statutes of one thousand nine hundred and nineteen be and is amended by adding to the end of said section the following sentences:

Acceptance of
such lands from
U. S. authorized.

"The Board of Conservation and Development is further authorized and empowered to accept as gifts to the State of North Carolina such forest and submarginal farm land acquired by said Federal Government as may be suitable for the purpose of creating and maintaining State-controlled forests, game refuges, public shooting grounds, State parks, State lakes, and other recreational areas or to enter into long-time leases with the Federal Government for such areas and administer them with such funds as may be secured from their administration in the best interest of long-time public use, supplemented by such necessary appropriations as may be made by the General Assembly.

Uses.

"The Department of Conservation and Development is further empowered to segregate State hunting and fishing licenses, use permits, and concessions and other proper revenue secured through the administration of such forests, game refuges, public shooting grounds, State parks, State lakes, and other recreational areas to be deposited in the State treasury to the credit of the Department to be used for the administration of these areas."

Segregation of
revenue derived
therefrom

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1935.

S.B. 434

CHAPTER 227

AN ACT TO AMEND CHAPTER SEVENTY-EIGHT OF
THE PUBLIC LAWS OF ONE THOUSAND NINE HUN-
DRED THIRTY-ONE, RELATING TO THE APPOINT-
MENT OF TRUSTEES IN DEEDS OF TRUST.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Chapter seventy-eight of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended by adding at the end of such section the following: "Or when it is a foreign corporation, or the trustee is not a resident of this State or cannot be found in this State, or has disappeared from the community of his residence and his whereabouts remains unknown in such community for a period of three months or more."

Ch. 78, Public
Laws 1931,
amended.

Substitution of
trustees in deeds
of trust in
certain cases

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall take effect and be in force from and after its ratification.

Ratified this the 24th day of April, A. D. 1935.

S.B. 454

CHAPTER 228

AN ACT TO ESTABLISH FUNDS TO PROVIDE SECURITY
FOR THE PAYMENT OF BENEFITS IN EVENT OF THE
INSOLVENCY OF AN INSURANCE CARRIER AU-
THORIZED TO WRITE WORKMEN'S COMPENSATION
INSURANCE IN THIS STATE, AND TO PROVIDE FOR
THE ADMINISTRATION THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be known as the Workman's Com-
pensation Security Fund Act.

Title of Act

SEC. 2. *Definitions.* As hereafter used in this act, unless the context or subject matter otherwise requires:

Definitions

"Stock Fund" means the stock workmen's compensation security fund created by this act.

"Stock Fund."

"Mutual Fund" means the mutual workmen's compensation security fund created by this act.

"Mutual Fund."

"Funds" means the stock fund and the mutual fund.

"Funds."

"Fund" means either the stock fund or the mutual fund as the context may require.

"Fund."

"Fund Year" means the calendar year.

"Fund Year."

"Stock Carrier" means any stock corporation authorized to transact the business of workmen's compensation insurance in this State, except an insolvent stock carrier.

"Stock Carrier."

"Mutual Carrier."	<p>"Mutual Carrier" means any mutual corporation or association authorized to transact the business of workmen's compensation insurance in this State, except an insolvent mutual carrier.</p>
"Carrier."	<p>"Carrier" means either a stock carrier or a mutual carrier, as the context may require.</p>
"Insolvent Stock Carrier," "Insolvent Mutual Carrier."	<p>"Insolvent Stock Carrier" or "Insolvent Mutual Carrier" means a stock carrier or a mutual carrier, as the case may be, which has been determined to be insolvent, or for which or for the assets of which a receiver has been appointed by a court or public officer of competent jurisdiction and authority.</p>
"Commissioner."	<p>"Commissioner" means the Insurance Commissioner of this State.</p>
"Workmen's Compensation Act."	<p>"Workmen's Compensation Act" means the workmen's compensation act of the State of North Carolina, being Chapter one hundred twenty Public Laws of North Carolina of one thousand nine hundred and twenty-nine, all supplements and amendments thereto.</p>
Stock Workmen's Compensation Security Fund created. Purpose.	<p>SEC. 3. There is hereby created a fund to be known as "The Stock Workmen's Compensation Security Fund," for the purpose of assuring to persons entitled thereto the compensation provided by the workmen's compensation act for employments insured in insolvent stock carriers. Such fund shall be applicable to the payment of valid claims for compensation or death benefits heretofore or hereafter made pursuant to the workmen's compensation act, and remaining unpaid, in whole or in part, by reason of the default, after the effective date of this act, of an insolvent stock carrier. Expenses of administration also shall be paid from the fund as herein provided. Such fund shall consist of all contributions received and paid into the fund by stock carriers, as herein defined, all property and securities acquired by and through the use of moneys belonging to the fund, and of interest earned upon moneys deposited or invested as herein provided. The fund shall be administered by the commissioner of this State in accordance with the provisions of this act.</p>
Application of fund where carrier becomes insolvent.	
Administration expense.	
Making up fund.	
Administered by Insurance Commissioner.	
Verified report of premiums to be filed by stock carriers.	<p>SEC. 4. Every stock carrier shall, on or before the first day of September, nineteen hundred and thirty-five, file with the treasurer of the State and with the commissioner identical returns, under oath, on a form to be prescribed and furnished by the commissioner, stating the amount of net written premiums for the six months' period ending June thirtieth, nineteen hundred thirty-five, on policies issued, renewed or extended by such carrier, to insure payment of compensation pursuant to the workmen's compensation act. For the purposes of this act "net written premiums" shall mean gross written premiums less return premiums on policies returned not taken,</p>
"Net written premiums" defined.	

and on policies cancelled. Thereafter, on or before the first day of March and September of each year, each such carrier shall file similar identical returns, stating the amount of such net written premiums for the six months' period ending, respectively, on the preceding December thirty-first and June thirtieth, on policies issued, renewed or extended by such carrier.

Semi-annual reports required.

SEC. 5. For the privilege of carrying on the business of workmen's compensation insurance in this State, every stock carrier shall pay into the stock fund on the first day of September, nineteen hundred thirty-five, a sum equal to one per centum (1%) of its net written premiums as shown by the return hereinbefore prescribed for the period ending June thirtieth, nineteen hundred thirty-five, and thereafter each such stock carrier, upon filing each semi-annual return, shall pay a sum equal to one per centum (1%) of its net written premiums for the period covered by such return.

Contribution to fund by stock carriers of 1% of net written premiums.

SEC. 6. When the aggregate amount of all such payments into the stock fund, together with accumulated interest thereon, less all its expenditures and known liabilities, becomes equal to five per centum (5%) of the loss reserves of all stock carriers for the payment of benefits under the workmen's compensation act as of December thirty-first, next preceding, no further contributions to said fund shall be required to be made; *provided, however*, that whenever, thereafter, the amount of said fund shall be reduced below five per centum (5%) of such loss reserves as of said date by reason of payments from and known liabilities of said stock fund, then such contribution to said fund shall be resumed forthwith, and shall continue until said fund, over and above its known liabilities, shall be equal to five per centum (5%) of such reserves.

Contributions to stop when fund becomes equal to 5% of loss reserves.

Resumption of contributions when fund falls below required amount.

SEC. 7. The commissioner may adopt, amend and enforce rules and regulations necessary for the proper administration of said stock fund. In the event any stock carrier shall fail to file any return or make any payment required by this act, or in case the commissioner shall have cause to believe that any return or other statement filed is false or inaccurate in any particular, or that any payment made is incorrect, he shall have full authority to examine all the books and records of the carrier for the purpose of ascertaining the facts and shall determine the correct amount to be paid and may proceed in any court of competent jurisdiction to recover for the benefit of the fund any sums shown to be due upon such examination and determination. Any stock carrier which fails to make any statement as required by this act, or to pay any contribution to the stock fund when due, shall thereby forfeit to said fund

Rules and regulations as to administration.

Right of Commissioner to examine books and records of carrier failing to file report.

Assessment upon carrier.

Penalty for
such failure.

Extension of
time for filing.

Revocation of
license of
offending
carrier.

Separation
of fund.

Disbursements.

Investment.

Sale of securi-
ties representing
investments.

Payment of
claims from
fund in event
of insolvency
of carrier.

Form for filing
such claims.

Certification of
award to State
Treasurer for
payment.

No right to
recover against
employer
conferred.

Subrogation
where employer
pays claim.

a penalty of five per centum (5%) of the amount of unpaid contribution determined to be due as provided by this act plus one per centum (1%) of such amount for each month of delay, or fraction thereof, after the expiration of the first month of such delay, but the commissioner may upon good cause shown extend the time for filing of such return or payment. The commissioner shall revoke the certificate of authority to do business in this State of any carrier which shall fail to comply with the provisions of this act or to pay any penalty imposed in accordance with this act.

SEC. 8. The stock fund created by this act shall be separate and apart from any other fund so created and from all other State moneys. The State Treasurer shall be the custodian of said fund; and all disbursements from said fund shall be made by the State Treasurer upon vouchers signed by the commissioner as hereinafter provided. The moneys of said fund may be invested by the State Treasurer only in the bonds or securities which are the direct obligations or which are guaranteed as to principal and interest by the United States or of this State. The State Treasurer may sell any of the securities in which said fund is invested, if advisable for its proper administration or in the best interests of such fund, and all earnings from the investments of such fund shall be credited to such fund.

SEC. 9 A. A valid claim for compensation or death benefits, or installments thereof, heretofore or hereafter made pursuant to the workmen's compensation act, which has remained or shall remain due and unpaid for sixty days, by reason of default by an insolvent stock carrier, shall be paid from the stock fund in the manner provided in this section. Any person in interest may file with the commissioner an application for payment of compensation or death benefits from the stock fund on a form prescribed and furnished by the commissioner. If there has been an award, final or otherwise, a certified copy thereof shall accompany the application. The commissioner shall thereupon certify to the State Treasurer such award for payment according to the terms of the same, whereupon payment shall be made by the State Treasurer.

B. Payment of compensation from the stock fund shall give the fund no right of recovery against the employer.

C. An employer may pay such award or part thereof in advance of payment from the stock fund and shall thereupon be subrogated to the rights of the employee or other party in interest against such fund to the extent of the amount so paid.

D. The State Treasurer as custodian of the stock fund shall be entitled to recover the sum of all liabilities of such insolvent carrier assumed by such fund from such carrier, its receiver, liquidator, rehabilitator or trustee in bankruptcy and may prosecute an action or other proceedings therefor. All moneys recovered in any such action or proceedings shall forthwith be placed to the credit of the stock fund by the State Treasurer to reimburse the stock fund to the extent of the moneys so recovered and paid.

Recovery against receiver of insolvent carrier of amounts paid from fund.

Disposition of recoveries.

SEC. 10. There is hereby created a fund to be known as "The Mutual Workmen's Compensation Security Fund." for the purpose of assuring to persons entitled thereto the compensation provided by the workmen's compensation act for employments insured in insolvent mutual carriers. Such fund shall be applicable to the payment of valid claims for compensation or death benefits heretofore or hereafter made pursuant to the workmen's compensation act, and remaining unpaid, in whole or in part, by reason of the default, after the effective date of this act, of an insolvent mutual carrier. Expenses of administration also shall be paid from the fund as herein provided. Such fund shall consist of all contributions received and paid into the fund by mutual carriers, as herein defined, of property and securities acquired by and through the use of moneys belonging to the fund and of interest earned upon moneys deposited or invested as herein provided. The fund shall be administered by the commissioner in accordance with the provisions of this act.

Mutual Workmen's Compensation Security Fund created.

Application in event of insolvency of mutual carrier.

Administration expense.

Making up fund.

Administered by Insurance Commissioner.

SEC. 11. Every mutual carrier shall, on or before the first day of September, nineteen hundred thirty-five, file with the treasurer of the State and with the commissioner identical returns, under oath, on a form to be prescribed and furnished by the Commissioner of Insurance, stating the amount of net written premiums for the six months' period ending June thirtieth, nineteen hundred thirty-five, on policies issued, renewed or extended by such carrier, to insure payment of compensation pursuant to the workmen's compensation act during said period. For the purpose of this act "net written premiums" shall mean gross written premiums less return premiums on policies returned not taken and on policies cancelled. Thereafter, on or before the first day of March and September, of each year, each such carrier shall file similar identical returns, stating the amount of such net written premiums for the six months' periods ending, respectively, on the preceding December thirty-first and June thirtieth, on such policies issued, renewed or extended by such carrier.

Verified report of premiums to be filed by mutual carriers.

"Net written premiums" defined.

Semi-annual reports required.

Contributions to fund by mutual carriers of 1% of net written premiums.

Distribution of excess when fund becomes equal to 5% of loss reserves.

Repayments to mutual carriers.

Insolvency stops right to repayments.

Also withdrawal from State.

Distribution of fund when all liabilities in State have been liquidated.

Application of former section of Act.

Notice to Industrial Commission of insolvency.

Report to Commissioner of claims and unpaid awards.

SEC. 12. For the privilege of carrying on the business of workmen's compensation insurance in this State, every mutual carrier shall pay into the mutual fund on the first day of September, nineteen hundred thirty-five, a sum equal to one per centum (1%) of its net written premiums, as shown by the return hereinbefore prescribed for the period ending June thirtieth, nineteen hundred thirty-five, and thereafter each such mutual carrier, upon filing each semi-annual return, shall pay a sum equal to one per centum (1%) of its net written premiums, as shown for the period covered by such return.

SEC. 13. Whenever the mutual fund, less all its known liabilities, shall exceed five per centum (5%) of the loss reserves of all mutual carriers for the payments of losses under the workmen's compensation act, as of December thirty-first next preceding, distribution of such excess shall be made as repayments for successive fund years, commencing with the first fund year, to the mutual carriers in the proportion in which they respectively made contributions for such fund year: *Provided, however*, no such distribution shall reduce the fund, less all its known liabilities, below an amount equal to five per centum (5%) of such loss reserves as of said date. Such repayments shall be made from time to time until the mutual carriers for the first fund year shall have received their proportionate shares of the contributions for the first fund year including interest, if any. Such repayments for succeeding fund years in their order shall be made on the same basis. The insolvency of any mutual carrier shall automatically terminate its right to such repayments and the withdrawal of any mutual carrier from the transaction of workmen's compensation insurance business in this State shall automatically suspend its right to such repayments until all its liabilities for workmen's compensation losses in this State shall have been fully liquidated. If and when all liabilities of all mutual carriers for workmen's compensation losses in this State shall have been fully liquidated, distribution shall be made of the remaining balance of the mutual fund in the proportion in which each such mutual carrier made contributions to the mutual fund.

SEC. 14. The provisions of paragraphs seven (7), eight (8) and nine (9) of this act shall apply, mutatis mutandis, to the administration, custody and investment of and payments from the mutual fund.

SEC. 15. Forthwith upon any carrier becoming an insolvent stock carrier, or an insolvent mutual carrier, as the case may be, the commissioner shall so notify the North Carolina Industrial Commission, and the North Carolina Industrial Commission shall immediately advise the commissioner (a) of all claims for compensation pending or thereafter made against an em-

ployer insured by such insolvent carrier, or against such insolvent carrier; (b) of all unpaid or continuing agreements, awards or decisions made upon claims prior to or after the date of such notice from the commissioner; and (c) of all appeals from or applications for modifications or rescission or review of such agreements, awards or decisions.

SEC. 16. The commissioner or his duly authorized representative may investigate and may defend before the North Carolina Industrial Commission or any court any or all claims for compensation against an employer insured by an insolvent carrier or against such insolvent carrier and may prosecute any pending appeal or may appeal from or make application for modification or rescission or review of an agreement, award or decision against such employer or insolvent carrier. Until all such claims for compensation are closed and all such awards thereon are paid, the commissioner, as administrator of the funds, shall be a party in interest in respect to all such claims, agreements and awards. For the purposes of this act the commissioner shall have exclusive power to select and employ such counsel, clerks and assistants as may be deemed necessary and to fix and determine their powers and duties, and he may also, in his discretion, arrange with any carrier or carriers to investigate and defend any or all such claims and to liquidate and pay such as are valid and the commissioner may from time to time reimburse, from the appropriate fund, such carrier or carriers for compensation payments so made, together with reasonable allowance for the services so rendered.

SEC. 17. The expense of administering the stock fund shall be paid out of the stock fund and the expense of administering the mutual fund shall be paid out of the mutual fund. The commissioner shall serve as administrator of each fund without additional compensation, but may be allowed and paid from either fund expenses incurred in the performance of his duties in connection with that fund. The compensation of those persons employed by the commissioner shall be deemed administration expenses payable from the fund in the manner provided in paragraph eight of this act. The commissioner shall include in his regular report to the Legislature a statement of the expense of administering each of such funds for the preceding year.

SEC. 18. Contributions made by any stock or mutual carrier to the funds created by this act shall relieve such carriers from filing any surety bond or making any deposit of securities required under the provisions of any law of this State for the purpose of securing the payment of workmen's compensation benefits only.

Also appeals
from awards.

Right of Com-
missioner to
defend claims
against insolvent
carriers.

Declared party
in interest.

Employment of
counsel and
assistants.

Arrangement with
other carriers to
pay claims.

Division of
administration
expense to two
funds.

No extra pay
for Commissioner,
but expenses
allowed.

Pay of
assistants.

Report to
Legislature.

Contributions to
funds relieve
carriers of posting
bond or making
special deposits.

Valid parts of
Act upheld.

SEC. 19. If any part of this act be adjudged unconstitutional, it shall not invalidate the remainder of this act.

Conflicting
laws repealed.

SEC. 20. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, and this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1935.

S.B. 459

CHAPTER 229

AN ACT TO AUTHORIZE THE TRUSTEES OF THE AP- PALACHIAN STATE TEACHERS' COLLEGE TO EN- LARGE AND IMPROVE ITS ELECTRIC POWER PLANTS.

The General Assembly of North Carolina do enact:

New power plant
authorized for Ap-
palachian State
Teachers' College.

SECTION 1. The trustees of the Appalachian State Teachers' College are hereby authorized and empowered to enlarge or reconstruct the present plant used by it in the generation of electric power, or, as they may deem advisable, construct an additional plant or additional facilities for the generation of said power, at a cost not exceeding Thirty-Five Thousand and No/100 (\$35,000.00) Dollars, upon the terms and conditions hereinafter proposed.

Cost limited.

Borrowing money
authorized.

SEC. 2. The said trustees are hereby authorized and empowered to borrow money for said purpose upon such terms and conditions as to manner and time of repayment and interest as they may deem most advantageous to the institution, and to execute, make and deliver notes, bonds, and obligations therefor; and to borrow the said money from any Federal agency available for the purpose, or from any other source as they may deem best. They are further authorized and empowered to pledge and mortgage in security therefor the receipts, income and/or profits of the said enterprise, or service rendered by the said power plants, in whole or to such extent as may be necessary for the said purpose.

Issuance of bonds
or notes.

Pledging income
from plant.

Not to be State
obligation.

SEC. 3. The obligations so entered into shall not be obligations of the State of North Carolina, and no property of the State or its said institution may be pledged therefor except as authorized in the preceding paragraph, and it is the intent and purpose of this act that only the proceeds derived from the operation of the said plant shall be pledged in security for the loans so made.

Intent of Act.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 262

CHAPTER 230

AN ACT TO AMEND CHAPTER EIGHTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, AS AMENDED BY CHAPTER THREE HUNDRED FIFTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO CO-OPERATIVE MARKETING ASSOCIATIONS; SO AS TO AUTHORIZE SUCH ASSOCIATIONS TO ENGAGE IN ANY ACTIVITY IN CONNECTION WITH PRODUCING; SO AS TO REQUIRE THE ARTICLES OF INCORPORATION OF SUCH ASSOCIATION TO STATE THE NAMES AND ADDRESSES, (NOT LESS THAN FIVE), OF THE PROPOSED DIRECTORS FOR THE FIRST TERM AND UNTIL THE ELECTION OF THEIR SUCCESSORS; TO AUTHORIZE THE INCLUSION AND EFFECT OF ADDITIONAL PROVISIONS IN THE ARTICLES OF INCORPORATION; TO PROVIDE THAT A MAJORITY OF A QUORUM OF THE MEMBERS ATTENDING A MEETING AFTER NOTICE MAY AMEND THE ARTICLES OF INCORPORATION AND MAY ADOPT OR AMEND THE BY-LAWS; TO LIMIT THE AMOUNT OF NON-MEMBER BUSINESS; AND TO AUTHORIZE SUCH ASSOCIATIONS TO PURCHASE, HOLD, OWN, TRANSFER OR SELL STOCK OR BONDS OF CORPORATIONS OR ASSOCIATIONS ENGAGED IN FINANCING THE ASSOCIATION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section One of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as the same now appears in Section 5259 (a) of Michie's North Carolina Code of 1931, be amended by inserting after the word "orderly" and before the word "marketing" in the third line of said section the words "producing and."

Ch. 87, Public Laws 1921, and C. S. 5259, amended, as to regulation of co-operative marketing associations.

SEC. 2. That Section Four of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as amended by Section Two of Chapter Three Hundred and Fifty of the Public Laws of One Thousand Nine Hundred and Thirty-Three, as the same now appears in Section 5259 (d) of Michie's 1933 Supplement to the North Carolina Code of 1931, be amended by inserting after the word "the" and before the word "marketing" in the third line of said section the word "producing" and a comma.

Again amended.

Ch. 350, Public Laws 1933, amended, to like effect.

SEC. 3. That Subsection (e) of Section Eight of Chapter Eighty-seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as the same appears in Subsection (e)

Again amended.

of Section 5259 (f) of Michie's North Carolina Code of 1931, be amended by striking out said Subsection (e) and inserting in lieu thereof the following, to be known as Subsection (e) :

Names of directors in application for charter.

"(e) The names and addresses (not less than five) of those who are to serve as directors for the first term or until the election of their successors."

Again amended.

SEC. 4. That Section Eight of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as the same appears in Section 5259 (f) of Michie's North Carolina Code of 1931, be amended by inserting a new paragraph, between the paragraph designated (g) and the last paragraph in said section, to read as follows:

Required contents of petition for charter.

"In addition to the foregoing, the petition for articles of incorporation may contain any provision consistent with law with respect to management, regulation, government, financing, indebtedness, membership, the establishment of voting districts and the election of delegates for representative purposes, the issuance, retirement and transfer of its stock, if formed with capital stock, or any provisions relative to the way or manner in which it shall operate with respect to its members, officers, or directors, and any other provisions relating to its affairs; *provided* that nothing set forth in this paragraph shall be construed as limiting any of the rights or powers otherwise given to such associations."

Again amended.

SEC. 5. That Section Nine of Chapter Eighty-Seven, Public Laws of One Thousand Nine Hundred and Twenty-One, as the same appears in Section 5259 (g) of Michie's North Carolina Code of 1931, be amended by striking out the second sentence reading as follows:

Procedure outlined for amending charter.

"An amendment must first be approved by two-thirds of the directors, and then adopted by a vote representing a majority of all the members of the association," and inserting in lieu thereof the following:

"An amendment must first be approved by two-thirds of the directors and then adopted by a vote representing a majority of a quorum of the members attending a meeting of which notice of the proposed amendment shall have been given."

Again amended.

SEC. 6. That Section Ten of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, appearing as Section 5259 (h) of Michie's North Carolina Code of 1931, be amended by striking out the second sentence in the first paragraph, reading as follows:

Procedure for adopting by-laws.

"A majority vote of the members or stockholders, or their written assent, is necessary to adopt such by-laws," and inserting in lieu thereof the following:

"A majority vote of a quorum of the members or stockholders attending a meeting, of which notice of the proposed by-law or by-laws shall have been given, is sufficient to adopt or amend the by-laws."

SEC. 7. That Subsection (a) of Section Six of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as amended by Section Three of Chapter Three Hundred and Fifty of the Public Laws of One Thousand Nine Hundred and Thirty-Three, as the same now appears in Subsection (a) of Section 5259 (x) of Michie's 1933 Supplement to the North Carolina Code of 1931, be amended by inserting after the word "the" and before the word "marketing" in the second line of said section the word "producing" and a comma.

Again amended,
with reference
to power to en-
gage in producing.

SEC. 8. That Subsection (a) of Section Six of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as amended by Section Three, Chapter Three Hundred and Fifty of the Public Laws of One Thousand Nine Hundred and Thirty-Three, as the same now appears in Subsection (a) of Section 5259 (x) of Michie's 1933 Supplement to the North Carolina Code of 1931, be amended by striking out the last sentence in said section, reading as follows:

Again amended.

"An association organized hereunder shall not deal in the products of non-members to an amount greater in value than such as are handled by it for its members," and inserting in lieu thereof the following:

Dealing in pro-
ducts of non-mem-
bers restricted.

"No such association, during any fiscal year thereof, shall deal in or handle products, machinery, equipment, supplies, and/or perform services for and on behalf of non-members to an amount greater in value than such as are dealt in, handled, and/or performed by it for and on behalf of members during the same period."

SEC. 9. That Subsection (d) of Section Six of Chapter Eighty-Seven of the Public Laws of One Thousand Nine Hundred and Twenty-One, as the same now appears in Subsection (g) of Section 5259 (x) of Michie's 1933 Supplement to the North Carolina Code of 1931, be amended by striking out the period at the end thereof and adding the following:

Again amended
as to investing in
obligations of
financing agency.

" , or engaged in the financing of the association."

SEC. 10. That all laws or clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws
repealed.

SEC. 11. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 271

CHAPTER 231

AN ACT TO REQUIRE THE LIQUIDATION BY THE COMMISSIONER OF BANKS OF ALL BANKING INSTITUTIONS NOW IN RECEIVERSHIP IN THE STATE COURTS, AND TO MAKE THIS LIQUIDATION MANDATORY AND EXCLUSIVE.

The General Assembly of North Carolina do enact:

C. S. 218,
amended.

SECTION 1. That Article three, chapter five, of the Consolidated Statutes of North Carolina, relating to banks, be and the same is hereby amended by adding to section two hundred and eighteen (c) thereof, and at the end of said section another sub-section reading as follows:

Liquidation by
Commissioner of
banks of all
banks in receivership
required.

"On and after the first day of January, one thousand nine hundred and thirty-five, the provisions of this act shall apply to all banks included in the definition or classification of banking institutions under this chapter, and/or any amendment thereto, which at said time shall be in receivership in the State courts; and the said banks shall be liquidated exclusively in accordance with the provisions of this act and by said Banking Commissioner. The liquidation of said banks shall be made strictly in accordance with the terms of Section two hundred eighteen-C and the words "Competent local attorneys," as set forth in subsection sixteen of said act shall be defined to be any attorney or attorneys resident of the county in which the Bank is being liquidated."

Laws applicable.

Employment of
local attorneys.

Receivers required
to turn over possession
of such
banks to
Commissioner.

SEC. 2. All receivers, having in charge the liquidation of banks under any order of court and/or having in possession any of the property and/or assets of any bank, are hereby required to turn over the possession thereof and the possession of all books, papers, accounts, reports and other things pertaining to the said banks or their liquidation to the Commissioner of Banks or his authorized agent.

Receivers required
to file final
reports.

SEC. 3. On or before January first, one thousand nine hundred and thirty-five, any receiver and/or receivers now liquidating banks, and/or appointed receiver by order of any court in this State, whether the said liquidation has been completed or otherwise, except where the said receiver has filed his final report and the same has been approved by the Court, and all matters in connection with the said liquidation have been closed, shall file, in the office of the Clerk of the Superior Court of the county in which said proceeding is pending, a full and complete final report covering in detail his transactions with reference to the liquidation of the said bank, and reporting fully and in detail matters remaining unliquidated, together with

Contents.

the status thereof. In any suits and proceedings brought by the said receiver, and in all pending litigations in which he may be a party, the Commissioner of Banks shall be substituted wherever such substitution may be necessary for the proper conduct of the said suit or the said proceeding; and the said Commissioner of Banks is authorized to prosecute and/or defend the same without any formal order of court relating to said substitution.

Substitution of Commissioner as party in pending suits.

SEC. 4. Nothing in this act shall have the effect of relieving any receiver or any surety on any bond which he may have given, from any liability incurred or accruing during the said receivership, or with respect to the proper accounting of the said receiver, or the performance of any duty required by him under the law, including the duties herein imposed upon him, but both the said receivers and sureties on bonds shall still be liable, notwithstanding any provision herein.

Receivers and sureties not relieved from past liabilities.

SEC. 5. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 5½. This act shall not apply to any existing banks in Stanly County which are now in the process of liquidation.

Stanly County excepted.

SEC. 6. This act shall be in force and effect from and after January first, one thousand nine hundred and thirty-six.

Effective date.

Ratified this the 25th day of April, A. D. 1935.

H.B. 316

CHAPTER 232

AN ACT RELATING TO RECORDS REQUIRED TO BE KEPT BY PERSONS OR FIRMS CONDUCTING STOCK YARDS.

The General Assembly of North Carolina do enact:

SECTION 1. Every person, firm, association or corporation, who owns, raises, buys or sells cattle in this State, is deemed a stock grower, and all cattle are deemed live stock, within the meaning of this act.

"Stock growers" and "live stock" defined.

SEC. 2. That every stock grower in this State must use one, and only one, mark or brand for said stock grower's cattle, which mark or brand shall be placed in some conspicuous place on said cattle, which place must be designated in the application for the recording of said mark or brand hereinafter provided for in this act: *Provided, however,* nothing in this section nor in any subsequent section of this act shall be construed to be compulsory upon any stock grower in this State to apply for or register his mark or brand of cattle; but when a stock grower does so, then this act and all provisions thereof shall be binding and compulsory upon said stock grower.

Stock growers limited to use of single mark or brand.

Branding cattle.

Not required to register mark or brand.

Act compulsory when mark or brand is registered

Commissioner of
Agriculture
named Recorder.

Recording with
Commissioner.

Application for
recording mark
or brand.

Recording confers
exclusive right
to use; fee for.

No duplication
allowed.

Certified copy of
mark or brand;
fee for.

Registration;
fee for.

Registers of
Deeds furnished
blanks and
recording book.

Use of fees col-
lected to admin-
ister Act.

Allocation of
surplus.

Certified copy of
mark or brand
made *prima facie*
evidence of
ownership.

Records to be
kept by those
engaged in
slaughtering.

SEC. 3. The Commissioner of Agriculture of the State of North Carolina is hereby declared to be the State Recorder of marks and brands of cattle growers in this State.

SEC. 4. All brands or marks shall be recorded with the State Recorder.

SEC. 5. That any stock grower in the State of North Carolina, who desires to avail himself of the provisions of this act, shall make and sign an application, furnished by the State Recorder, setting forth a facsimile and description of the brand or mark which said stock grower desires to use, and shall file the same with the State Recorder, who shall record the same in a book kept by him for that purpose, and from and after the filing of the same, the stock grower filing the same shall have exclusive right to use said brand or mark within the State; and shall pay the State Recorder a fee of one dollar; *Provided*, that the State Recorder shall not file or record such mark or brand if the same has been heretofore recorded by him in favor of some other grower.

SEC. 6. That upon the recording of any such brand or mark with the State Recorder, as herein provided, the owner thereof may procure from the State Recorder a certified copy thereof, paying therefor the sum of fifty cents, and may cause the same to be recorded in the office of the Register of Deeds in the county where said stock grower resides, and shall pay said Register of Deeds a fee of fifty cents for recording same. That it shall be unlawful for any Register of Deeds to record any such mark or brand, unless the same is certified to him by the State Recorder. That application blanks and a book for recording said marks and brands shall be furnished each Register of Deeds of the county applying for same, and shall be paid for by the State Recorder, if he has sufficient funds derived from the recording fees, and if not, then by the county so applying for same. That all fees received by the State Recorder shall be used in the administration of this act, and any surplus paid into the general fund of the Agriculture Department. That in order to put the provisions of this act in force the Commissioner of Agriculture is hereby authorized to use any fund in his department not otherwise appropriated.

SEC. 7. That in all civil or criminal suits in any court in this State a duly certified copy, under the seal of the Department of Agriculture, of any brand or mark, duly recorded under the provisions of this act, shall be *prima facie* evidence of the ownership of the animal of said cattle grower.

SEC. 8. Any person, firm or corporation engaged in the business of slaughtering cattle shall keep at its place of business a book in which must be kept the name or names of the persons from whom any marked or branded cattle are purchased and

the date of purchase and his address, and the mark or brand of such cattle. Said book must be kept ready at all times for the inspection of any person who desires to examine the same.

Open to public inspection.

SEC. 9. That any person purchasing any marked or branded cattle, the mark or brand of which has been duly recorded under the provisions of this act, shall keep the name and address of the person from whom said cattle are purchased, a description of the mark or brand and the date of the purchase, and exhibit same to any person desiring to examine same.

Purchasers of branded cattle to keep record of purchases.

Contents.

SEC. 10. No stock grower or other person in this State must change, conceal, deface, disfigure or obliterate any brand or mark previously branded, impressed or marked on any head of cattle, or put his or any other brand or mark upon or over any part of any brand or mark previously branded or marked upon any head of cattle, and no person shall make or use any counterfeit of any mark or brand of any other person. Any person violating any of the provisions of this section shall be guilty of a misdemeanor.

Defacing marks or brands made misdemeanor.

SEC. 11. That any person violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined or imprisoned in the discretion of the Court.

Violation of Act made misdemeanor.

SEC. 12. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 13. That this act shall be in force from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 599

CHAPTER 233

AN ACT TO AMEND SECTION THREE THOUSAND EIGHT HUNDRED EIGHTY-FOUR (a) OF THE CONSOLIDATED STATUTES SO AS TO CHANGE THE AUTHORIZED AGE FOR THE RETIREMENT OF JUDGES FROM SEVENTY YEARS TO SIXTY-FIVE YEARS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred eighty-four (a) of the Consolidated Statutes of North Carolina, Volume III, be, and the same is hereby amended by striking out in line five thereof the word and numerals "seventy (70)" and inserting in lieu thereof the word and numerals "sixty-five (65)."

C. S. 3834, amended, reducing retirement age of Judges.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 652

CHAPTER 234

AN ACT TO AMEND SECTION TWO, CHAPTER FIVE HUNDRED SIXTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO SALES OF REAL ESTATE FOR TAXES.

The General Assembly of North Carolina do enact:

Ch. 560, Public
Laws 1933,
amended

SECTION 1. That section two, chapter five hundred and sixty, Public Laws of one thousand nine hundred thirty-three, be, and the same is hereby stricken out, and the following be, and the same is hereby substituted therefor and known and designated as section two of said act:

Time extended for
sale of real estate
for taxes.

"That so far as the provisions of such laws in force on January first, one thousand nine hundred thirty-five, relate to taxes levied in the years one thousand nine hundred and thirty-four and one thousand nine hundred and thirty-five, all actions and proceedings required by such provisions to be taken in the months of May, June and July, in the years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, shall be taken in the months of August, September and October, respectively, in the years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 677

CHAPTER 235

AN ACT TO AMEND SECTION THREE THOUSAND THREE HUNDRED FORTY-THREE, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Ch. 3343,
amended.

SECTION 1. That section three thousand three hundred and forty-three, of the Consolidated Statutes of North Carolina, be amended to read as follows:

Probates on
instruments to
which Clerks of
the Superior
Court are parties
validated.

"The probate and registration of all deeds, mortgages and other instruments requiring registration prior to the fifteenth day of January, one thousand nine hundred and thirty-five, to which the Clerks of the Superior Courts are parties, or in which they have an interest, and which have been registered on the order of such clerks or their deputies, or by assistant clerks

of the Superior Courts, on proof of acknowledgment taken before such clerks, assistant clerks, deputy clerks, justices of the peace or notaries public, be, and the same are declared valid."

SEC. 2. This act shall not be construed so as to impair any vested right nor affect pending litigation.

Pending litigation and vested rights unaffected

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 731

CHAPTER 236

AN ACT TO REGULATE THE METHOD OF BECOMING A CANDIDATE FOR OFFICE ON A CITIZEN OR INDEPENDENT TICKET.

The General Assembly of North Carolina do enact:

SECTION 1. That section six of chapter one hundred and sixty-four of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby amended by striking out the words "ten per cent" in line three of said section and inserting in lieu thereof the words "twenty-five per cent."

Ch. 164, Public Laws 1929, amended, as to number of voters required for independent candidacies.

SEC. 2. That section one of chapter two hundred and twenty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words and figures "ten (10%) per cent" in line six of said section and inserting in lieu thereof the words and figures "twenty-five (25%) per cent."

Ch. 223, Public Laws 1931, likewise amended.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 784

CHAPTER 237

AN ACT TO AMEND CHAPTER FORTY, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, BEING AN AMENDMENT TO SECTION THREE THOUSAND EIGHT HUNDRED AND NINETY-THREE OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter forty, Public Laws, one thousand nine hundred and thirty-three, amending section three thousand eight hundred and ninety-three of the Consolidated Statutes be and the same is hereby amended by adding at the end of section one thereof the following: "Provided that this act shall not apply to police officers in New Hanover County on night

Ch. 40, Public Laws 1933, and C. S. 3893, amended, as to witness fees of police officers in New Hanover County on night duty.

duty who have to appear as witnesses at any superior or any inferior criminal court."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 941

CHAPTER 238

AN ACT TO AMEND CHAPTER FOUR HUNDRED TWENTY-TWO PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATIVE TO OPEN SEASON ON CERTAIN GAME IN SWAIN, JACKSON, CLAY, CHEROKEE, GRAHAM, BUNCOMBE, HAYWOOD, HENDERSON AND TRANSYLVANIA COUNTIES, RATIFIED ON MARCH NINETEENTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE.

The General Assembly of North Carolina do enact:

Ch. 422, Public Laws 1933, and H. B. 159, Public Laws 1935, amended, as to open season on game in certain counties.

Conflicting laws repealed.

SECTION 1. That House Bill Number one hundred fifty-nine, ratified on March nineteenth, one thousand nine hundred and thirty-five, be amended by adding after the word "foxes" in line one of section two the words "with dogs only except during the open season."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 974

CHAPTER 239

AN ACT TO AMEND CHAPTER THREE HUNDRED SIXTY-FOUR OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO ELECTIONS.

The General Assembly of North Carolina do enact:

Ch. 364, Public Laws 1933, amended, regulating absentee voting in Henderson County.

Conflicting laws repealed.

SECTION 1. That chapter three hundred and sixty-four of Public Laws of one thousand nine hundred and thirty-three be amended by inserting after the word "Rutherford" and before the word "and" the word "Henderson," in section two thereof.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 1032

CHAPTER 240

AN ACT TO AMEND CHAPTER TWO OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATING TO RIGHTS-OF-WAY FOR INLAND WATERWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two of the Public Laws of North Carolina, session one thousand nine hundred and thirty-one, be, and the same is hereby amended by inserting between sections eight and nine a new section to read as follows:

Ch. 2, Public
Laws 1931,
amended.

"Sec. 8½. That hereafter whenever any waterway improvement in North Carolina by the use of federal funds is provided for upon condition that the state or locality shall furnish rights-of-way, permits for the dumping of dredged material, or furnish or do any other thing in connection with the proposed waterway improvement, the Transportation Advisory Commission is authorized and empowered to represent the State or locality in such matter of securing the rights-of-way, permits for the dumping of dredged material, or other things so required in connection with such waterway improvement; and in prosecuting such undertaking, the Transportation Advisory Commission may follow the same procedure provided in this act (chapter two of Public Laws of one thousand nine hundred and thirty-one) for the acquisition of rights-of-way for the Intercoastal Waterway from the Cape Fear River to the South Carolina line: *Provided, however,* that said Transportation Advisory Commission is not hereby authorized to enter into obligation or contract for the payment of any money or proceed through condemnation or otherwise without the express approval of the Governor and Council of State."

Acquisition of
rights-of-way
for inland water-
ways by Trans-
portation Advisory
Commission.

Procedure for.

Consent of
Governor and
Council of State.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 1192

CHAPTER 241

AN ACT TO REGULATE FEES OF THE CLERK OF THE
SUPERIOR COURT FOR WILSON COUNTY, AND TO
CLARIFY AMBIGUOUS PROVISIONS OF THE LAWS
GOVERNING SAME.

The General Assembly of North Carolina do enact:

C. S. 3903,
amended.

Fees of Wilson
County C. S. C.
for auditing
accounts.

Other fees
unaffected

Conflicting laws
repealed.

SECTION 1. Section 3903 of the Consolidated Statutes is hereby amended by the addition of the following: "*Provided*, that in Wilson County the fees of the Clerk of the Superior Court for auditing any account of a receiver, executor, administrator, guardian, or other trustee, required to render accounts, shall be one (\$1.00) dollar and one-half of one per cent of the amount on which commissions are allowed to such trustee, for all sums not exceeding one thousand (\$1,000.00) dollars; and for all sums over one thousand (\$1,000.00) dollars, one-tenth of one per cent on such excess; such fees shall not exceed fifteen (\$15.00) dollars upon and for filing of any one account."

SEC. 2. That all other fees received by the Clerk of the Superior Court of Wilson County, other than those provided for herein, shall be as now provided by law.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1935.

H.B. 382

CHAPTER 242

AN ACT TO AUTHORIZE THE TRANSFER OF SCHOOL
DISTRICT SINKING FUNDS TO COUNTY TREAS-
URERS.

The General Assembly of North Carolina do enact:

Taxes collected in
school districts
where bonds
have been as-
sumed by county
ordered paid to
county treasurers.

SECTION 1. That in all cases in which the bonds of special school districts have been or may hereafter be assumed by the county in which such district is located, all taxes levied and collected for the purpose of paying the interest upon said bonds and creating a sinking fund for the retirement of said bonds shall be paid to the county treasurer by the sheriff or tax collector.

Allocation to
district bonds of
taxes collected.

SEC. 2. That if a uniform debt service tax is levied and collected by the county in which school district bonds are now outstanding and have been assumed by the county, all of said tax so levied and collected shall be paid to the county treasurer

and the county treasurer shall allocate to each issue of school district bonds its proportionate part of the tax so levied and collected each year.

SEC. 3. That in all cases where school district bonds have been assumed or may hereafter be assumed by the county in which district is located any and all moneys and securities held by the treasurer, trustee or committee of such district or sinking fund commissioner is authorized to transfer any and all moneys and securities belonging to such sinking fund account to the county treasurer of such county and upon the transfer of such funds and securities and a proper accounting therefor such district treasurer, trustee, committee or sinking fund commissioner shall be discharged from further responsibility for the administration of and accounting for such sinking funds.

All sinking fund monies and securities likewise directed to county treasurers.

Discharge of officers formerly in charge of such monies and securities.

Richmond County excepted.

SEC. 4. This act shall not apply to Richmond County.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1935.

H.B. 954

CHAPTER 243

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SEVEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO ADOPTION OF MINORS.

The General Assembly of North Carolina do enact:

SECTION 1. That all of Chapter two hundred and seven of the Public Laws one thousand nine hundred and thirty-three and Sections one hundred and eighty-two to one hundred and ninety-two, inclusive, of the Consolidated Statutes be, and the same are hereby, repealed and the following inserted in lieu thereof:

Ch. 207, Public Laws 1933, and C. S. 182-192, amended.

(1). Any proper adult person or husband and wife, jointly, who have legal residence in North Carolina may petition the Superior Court of the County in which he or they have legal residence or the County in which the child resides, or of the County in which the child had legal residence when it became a public charge, or of the County in which is located any agency or institution operating under the laws of this State having guardianship and custody of the child, for leave to adopt a child and for a change of the name of such child: *Provided*, that in every instance the child shall have been an actual resident of this State for a period of at least one year. Such petition for adoption shall be filed in duplicate on standard form to be supplied by the State Board of Charities and Public Welfare,

Petition for adoption of minors and change of name.

Child must have been resident one year.

Petition filed in duplicate.

one form to be held in the files of the said Superior Court, and the other to be sent to said State Board of Charities and Public Welfare.

Use of true name of child unnecessary.

Identification.

True name made known to Court.

Investigation of conditions and antecedents of child.

Of foster home.

Written report of findings.

Parents or guardian of child must be parties.

Release of rights to child.

Tentative approval of adoption.

(a). It shall not be necessary in the petition for adoption or other papers, except the report on investigation of the conditions and antecedents of the child, to give the true or legal name of the child to be adopted, but it shall be competent to name or identify the child to be adopted by such name as may be presented in the petition of adoption, and the adoption proceedings shall not be invalidated by reason thereof. In every case, however, the true name of the child proposed to be adopted shall be set forth in, and made known to the Court through, the report upon the conditions and antecedents of the child to be made by the Superintendent or Superintendents of Public Welfare or duly authorized representative of a child-placing agency as hereinafter provided.

(2). Upon the filing of a petition for the adoption of a minor child the Court shall instruct the County Superintendent of Public Welfare, or a duly authorized representative of a child-placing agency, licensed by the State Board of Charities and Public Welfare, to investigate the conditions and antecedents of the child for the purpose of ascertaining whether he is a proper subject for adoption, and to make appropriate inquiry to determine whether the proposed foster home is a suitable one for the child; or the Court may instruct the Superintendent of Public Welfare of one County to make an investigation of the conditions and antecedents of the child and the Superintendent of Public Welfare of another County or Counties to make any other part of the necessary investigation. The County Superintendent or Superintendents of Public Welfare or the duly authorized representative of such agency described hereinbefore shall make a written report of his or their findings, on a standard form supplied by the State Board of Charities and Public Welfare, for examination by the Court of adoption.

(3). The parents or surviving parent or guardian, or the person or persons having charge of such child, or with whom it may reside, must be a party or parties of record to this proceeding: *Provided*, that when the parent, parents, or guardian of the person of the child has signed a release of all rights to the child, the person, agency, or institution to which said rights were released shall be made a party to this proceeding and it shall not be necessary to make the parent, parents or guardian parties.

(4). Upon the examination of the written report of the Superintendent of Public Welfare or of a duly authorized representative of said agency described hereinbefore and with the

consent of the parent or parents if living or of the guardian, if any, or of the person with whom such child resides, or who may have charge of such child, except in cases hereinafter provided for, the Court, if it be satisfied that the petitioner is a proper and suitable person and that the child is a proper subject for adoption and that the adoption is for the best interests of the child, may tentatively approve the adoption and issue an order giving the care and custody of the child to the petitioner. Within two years thereafter, but not earlier than one year from date of such order, the Court, at its discretion, may complete the adoption by an order granting letters of adoption and effect of adoption shall be retroactive to date of application. During this interval the child shall remain the ward of the Court and shall be subject to such supervision as the Court may direct. Upon making the interlocutory order the written report of the investigation made by the Superintendent or Superintendents of Public Welfare or representative of the child-placing agency described hereinbefore shall be forwarded by the Clerk of the Superior Court to the State Board of Charities and Public Welfare. Upon receipt of the same the said Board shall cause said report to be recorded in a book to be kept for that purpose, which book shall be properly indexed showing the name of the child, the names of its natural parents, the names of its adoptive parents, and the new legal name, if any, given to said child; and said Board shall also cause the original report to be permanently indexed and filed. Neither the original report nor the record thereof in the aforesaid book shall be made public, nor shall any information concerning the contents of either of them be disclosed by any person except upon order of a Judge of the Superior Court, made upon application of any party requiring such information, and when in the opinion of the said Judge it may be to the interests of the said child or to the public to have such information disclosed. It shall be a misdemeanor for any person having charge of the said report or record to allow said report or records to be examined by anyone or to give any information concerning the contents of either except upon order of a Judge of the Superior Court as herein provided.

(5). Such order granting letters of adoption, when made upon a standard form supplied by the State Board of Charities and Public Welfare, shall have the effect forthwith to establish the relation of parent and child between the petitioner and the child during the minority or for the life of such child, according to the prayer of the petition, with all the duties, powers and rights belonging to the relationship of parent and child, and in case the adoption be for the life of the

Issuance of adoption order.

Completion of adoption within two years.

Child as ward of Court.

Recording tentative order of adoption.

Contents.

Not open to public inspection.

Disclosure of record on order of Court.

Unauthorized disclosure made misdemeanor.

Establishment of relation of parent and child.

Right to inherit.

Exception of personal estate.

Proceeding binding upon adopting parent.

Change of name.

Entry on birth certificate.

Applicable to minors heretofore adopted.

Surety bond required of petitioner where child has an estate.

Recording of adoption proceedings in office of C.S.C.

Distribution of copies of adoption orders.

child, and the petitioner die intestate, such order shall have the further effect to enable such child to inherit the real estate and entitle it to the personal estate of the petitioner in the same manner and to the same extent such child would have been entitled to if such child had been the actual child of the person adopting it. The child shall not inherit and be entitled to the personal estate if the petitioner especially sets forth in his petition such to be his desire and intention. Any proceedings conducted under this section to which the adopting parent shall be a party shall be binding upon such party, regardless of lack of jurisdiction as to the other persons or any irregularities in the proceedings.

(6). For proper cause shown the Court may decree that the name of the child shall be changed to such name as may be prayed in the petition: *Provided*, that whenever the name of any child is so changed, the Court shall immediately report such change to the Bureau of Vital Statistics of the State Board of Health, authorizing said Bureau to enter change of name on the original birth certificate of the child and to issue upon request a certificate of birth bearing the new name of a child as shown in the decree of adoption, the name of the foster parents of said child, age, sex, date of birth, but no reference in any certified copy of the birth certificate shall be made to the adoption of the said child. However, original registration of birth shall remain a part of the record of the said Bureau of Vital Statistics. The provisions of this section shall apply to all minors heretofore adopted in accordance with the laws existing at the time of such adoptions in as full a manner as to adoptions hereunder.

(7). When the Court grants the petitioner the custody of the child, if the child is an orphan and without guardian and possesses any estate, the Court shall require from the petitioner such bond as is required by law to be given by guardians.

(8). All papers, except the report upon the conditions and antecedents of the child and consent of natural parents or guardian to the adoption, shall be recorded in the book or books in which other special proceedings are recorded in the office of the Clerk of the Superior Court in the County in which the adoption is made, and may be revoked at any time by the Court for good cause shown. On issuing such order granting letters of adoption, the Clerk of the Superior Court of the County in which order is issued shall send copy of such order to the State Board of Charities and Public Welfare and likewise a copy of revocation of order to said Board to be held as a permanent record.

(9.) In all cases where the parent or parents of any child has wilfully abandoned the care, custody, nurture and maintenance of the child to kindred, relatives or other persons, and in all cases where a court of competent jurisdiction has declared the parent or parents or guardians unfit to have the care and custody of such child, such parent or parents or guardian shall be deemed to have forfeited all rights and privileges with respect to the care, custody and services of such child, and upon finding of such fact by the Court, shall not be necessary parties to any action or proceeding under this chapter.

Abandoning parents deemed to have forfeited rights to custody of child.

Not necessary parties.

(10). All proceedings for the adoption of minors in Courts of this State are hereby validated and confirmed, and the orders and judgments therein are declared to be binding upon all parties to said proceedings and their privies and all other persons, until the orders or judgments shall be vacated as provided by law.

Past adoption proceedings validated.

(11). Any parent whose rights and privileges have been forfeited as provided by the second preceding section who shall procure the possession and custody of such child, with respect to whom his rights and privileges are forfeited, otherwise than by law provided, shall be guilty of a crime, and shall be punished as for abduction.

Procuring custody of child by forfeiting parents declared crime of abduction.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed; *Provided*, nothing in this act shall affect pending litigation.

Conflicting laws repealed; pending litigation unaffected.

SEC. 3. This act shall be in force from and after December first, one thousand nine hundred thirty-five.

Effective date.

Ratified this the 26th day of April, A. D. 1935.

H.B. 975

CHAPTER 244

AN ACT EXTENDING THE TIME FOR FINAL SETTLEMENT BY EXECUTORS AND ADMINISTRATORS WHERE THE FUNDS OF THE ESTATE OF THEIR INTESTATE ARE IN BANKS OR TRUST COMPANIES IN COURSE OF LIQUIDATION.

The General Assembly of North Carolina do enact:

SECTION 1. Where as much as twenty-five per cent of the estate of any decedent is represented by deposits in a bank or trust company in course of liquidation, the personal representative of such decedent shall, in the discretion of the Clerk of the Superior Court, have ninety days after the payment of the final dividend in which to file his final account. The several clerks of the Superior Court of this State may, in their discretion, upon good cause shown, extend the time for the final set-

Time for final accounts of executors and administrators extended when funds are in closed banks.

Distribution of other property unaffected.

Conflicting laws repealed.

tlement of any executor or administrator; *Provided*, that this act shall not relieve any personal representative of the duty of administering and distributing other funds and property in his hands, as now required by law.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1935.

S.B. 170

CHAPTER 245

AN ACT TO PROVIDE COMPENSATION FOR SCHOOL CHILDREN KILLED AND/OR INJURED WHILE RIDING ON A SCHOOL BUS TO AND FROM THE PUBLIC SCHOOLS OF THE STATE: AND TO AUTHORIZE THE STATE SCHOOL COMMISSION TO SET ASIDE CERTAIN FUNDS FOR THAT PURPOSE OUT OF WHICH MEDICAL AND HOSPITAL EXPENSES AND DEATH CLAIMS SHALL BE PAID.

The General Assembly of North Carolina do enact:

Provision for compensation to children injured or killed in school busses.

SECTION 1. That the School Commission of North Carolina shall, and it is hereby, authorized and directed to set up in its budget for the operation of the public schools of the State a sum of money which it deems sufficient to pay the claims hereinafter authorized and provided for.

Payment of medical or funeral expense to parents or custodians of children.

SEC. 2. That the State School Commission be, and it is hereby, authorized and directed to pay out of said sum provided for this purpose to the parent, guardian, executor, or administrator of any school child, who may be injured and/or whose death results from injuries received while such child is riding on a school bus to and from the public schools of the State, medical, surgical, hospital, and funeral expenses incurred on account of such injuries and/or death of such child in an amount not to exceed the sum of six hundred and no one-hundredths dollars (\$600.00).

Amount limited.

Claim must be filed within one year.

SEC. 3. The right to compensation as authorized under Section two of this Act shall be forever barred, unless a claim be filed with the State School Commission within one year after the accident, and if death results from the accident, unless a claim be filed with the said Commission within one year thereafter.

Approval of claims by School Commission final.

SEC. 4. That the State School Commission is hereby authorized and empowered, under rules and regulations to be promulgated by said School Commission, to approve any claim authorized by this Act, and when such claim is so approved, such

action shall be final; any payment made by the School Commission for hospital and medical treatment shall be deducted from the benefits provided in Section two hereof, and said Commission is hereby authorized to pay medical and hospital and funeral bills provided for in this Act, not to exceed, however, the benefits herein provided for.

Benefits limited.

SEC. 5. That the claims authorized in Section two of this Act shall be paid by the said School Commission, regardless of whether or not the injury received by said school child shall have been due to the negligence of the driver of the said school bus; *provided* that whenever there is recovery on account of said accident by the father, mother, guardian, or administrator of such child, against any person, firm, or corporation, the amount expended by the State School Commission hereunder shall constitute a paramount lien on any judgment recovered by said parent, guardian, or administrator, and shall be discharged before any money is paid to said parent, guardian, or administrator, on account of said judgment.

Claims to be paid without regard to negligence of driver.

Amounts paid out hereunder declared lien upon any civil recoveries for child.

SEC. 6. Nothing in this Act shall be construed to mean that the State shall be liable for sickness, disease, and for personal injuries sustained while not actually riding on the bus to and from the school, and for personal injuries received otherwise than by reason of the operation of such bus.

Disease and injuries incurred while not riding on bus not compensable.

SEC. 7. This Act shall be in full force and effect from and after its ratification.

SEC. 8. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

Ratified this the 26th day of April, A. D. 1935.

S.B. 343

CHAPTER 246

AN ACT FOR UNIFORM COURTS IN THE ELEVENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one thousand four hundred and forty-three of the Consolidated Statutes, as it applies to the Eleventh District, is amended by striking out all of the provisions thereunder, and inserting, in lieu thereof, the following:

C. S. 1443, amended, as to terms of Superior Court in Eleventh Judicial District.

"Eleventh District. The Eleventh District will be composed of the following counties, and the Superior Courts thereof shall be held at the following times, to-wit:

"Alleghany—Eighth Monday after the first Monday in March, and third Monday after the first Monday in September (both by regular Judge) for the trial of criminal and civil cases.

Terms in Alleghany County.

Terms in
Ashe County.

"Ashe—Sixth Monday after the first Monday in March, and seventh Monday after the first Monday in September (both by regular Judge) for the trial of criminal cases only; Twelfth Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; Sixth Monday before the first Monday in September, to continue for two weeks, for the trial of civil cases only (regular Judge). *Provided* that motions and uncontested civil cases may be heard at either of the terms designated for the trial of criminal cases only.

Motions and un-
contested civil
cases at criminal
terms.

Terms in
Caswell County.

"Caswell—Second Monday after the first Monday in March (regular Judge); Ninth Monday before the first Monday in September; the Board of Commissioners of Caswell County, whenever in its discretion the best interests of the county demand it, may, by order abrogate in any year the holding of that term of court, which convenes on the ninth Monday before the first Monday in September; and when this term is so abrogated fifteen (15) days notice of the same shall be given by the said Commissioners by publication in some newspaper published in Caswell County and the court house door and four other public places in said county: *Provided, however*, that all process, both criminal and civil, made returnable at said term of court shall be continued until the next term of Superior Court when said Court is abrogated by order of the Board of Commissioners, as herein provided; Eleventh Monday after the first Monday in September (regular Judge) for the trial of criminal and civil cases.

Abrogation of
term not needed.

Notice.

Continuance of
process.

Terms in
Forsyth County.

"Forsyth—Eighth Monday before the first Monday in March (regular Judge); Fourth Monday before the first Monday in March (regular Judge); First Monday in March; Fourth Monday after the first Monday in March (regular Judge); Ninth Monday after the first Monday in March (regular Judge); Fourteenth Monday after the first Monday in March; Eighth Monday before the first Monday in September (regular Judge); First Monday in September (regular Judge); Fifth Monday after the first Monday in September (regular Judge); Ninth Monday after the first Monday in September (regular Judge); Thirteenth Monday after the first Monday in September (regular Judge for second week only), each of the said terms to continue for two weeks, for the trial of criminal and civil cases.

"—Sixth Monday before the first Monday in March; Second Monday before the first Monday in March (regular Judge); Second Monday after the first Monday in March (regular Judge for second week only); Sixth Monday after the first Monday in March; Twelfth Monday after the first Monday in March (regular Judge); Sixteenth Monday after the first Monday in March, continued into the Ninth Monday before the first Monday in September (both weeks regular Judge); Second Monday

after the first Monday in September (regular Judge for the first week only); Seventh Monday after the first Monday in September; Eleventh Monday after the first Monday in September. Each term to continue for two weeks, for the trial of civil cases only.

“Rockingham—Sixth Monday before the first Monday in March, to continue for two weeks (regular Judge); Eleventh Monday after the first Monday in March (regular Judge); Fourth Monday before the first Monday in September, to continue for two weeks (regular Judge); Eighth Monday after the first Monday in September (regular Judge) for the trial of criminal cases only.

Terms in Rockingham County.

“—First Monday in March (regular Judge); Ninth Monday after the first Monday in March; Fourteenth Monday after the first Monday in March (regular Judge); First Monday in September; Twelfth Monday after the first Monday in September (regular Judge). Each to continue for two weeks, for the trial of civil cases only.

“Surry—Second Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; Seventh Monday after the first Monday in March (regular Judge) for the trial of criminal and civil cases to continue for two weeks; Eighth Monday before the first Monday in September, to continue for two weeks, for the trial of civil cases only; Fourth Monday after the first Monday in September (regular Judge) for the trial of criminal cases only; Fifth Monday after the first Monday in September, for the trial of civil cases only.

Terms in Surry County.

“The regular Judge assigned to hold courts in the District shall hold the courts hereinbefore designated to be held by the regular Judge. The Governor shall assign an emergency or any other Judge to hold the other terms for the said district which are not designated to be held by the regular Judge.”

Assignment of Judges.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after July First, One Thousand Nine Hundred Thirty-five.

Effective date.

Ratified this the 26th day of April, A. D. 1935.

S.B. 475

CHAPTER 247

AN ACT TO REPEAL CHAPTER FORTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO FEES OF WITNESSES IN DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

Ch. 40, Public Laws 1933, and C. S. 3893, amended, as to witness fees in Duplin County.

Conflicting laws repealed.

SECTION 1. That the provisions of Chapter Forty, Public Laws of one thousand nine hundred and thirty-three, amending Section three thousand eight hundred ninety-three of the Consolidated Statutes, shall not apply to Duplin County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1935.

S.B. 299

CHAPTER 248

AN ACT TO AMEND THE CONSTITUTION TO PERMIT CLASSIFICATION OF PROPERTY FOR TAXATION, ENCOURAGEMENT OF HOME OWNERSHIP, TO INCREASE THE LIMIT FOR INCOME TAXATION AND TO LIMIT THE POWER OF STATE AND LOCAL GOVERNMENT TO BORROW MONEY WITHOUT A VOTE OF THE PEOPLE.

The General Assembly of North Carolina do enact:

Art. 7, subsec. 9, and art. 5, sec. 3, Constitution of N. C., amended.

SECTION 1. That article seven of the Constitution of North Carolina be amended by striking out sub-section nine, and re-numbering the remaining sub-sections, and that article five of the Constitution of North Carolina be amended by striking out all of section three of said article down to, and including, the word "months," in line twenty-six (as printed in the Public Laws of North Carolina, Session of 1933), and substituting in lieu thereof the following:

State taxation provision.

Uniformity.

Public purposes.

"Sec. 3. *State Taxation.* The power of taxation shall be exercised in a just and equitable manner, and shall never be surrendered, suspended or contracted away. Taxes on property shall be uniform as to each class of property taxed. Taxes shall be levied only for public purposes, and every act levying a tax shall state the object to which it is to be applied."

Art. 5, further amended, raising rate on incomes.

SEC. 2. That article five of the Constitution of North Carolina be further amended by striking out in lines twenty-eight and twenty-nine of sub-section three of said Article (as printed in the Public Laws of North Carolina, Session of 1933) the

words and figures "six per cent (6%)." and inserting in lieu thereof the words and figures "ten per cent (10%)."

SEC. 3. That Article five of the Constitution of North Carolina, as printed in the Public Laws of North Carolina, Session of 1933, be amended by striking out all of section four of said Article down to and including the word "taxation" in line twelve, and substituting in lieu thereof the following:

"Sec. 4. *Limitations upon the increase of public debts.* The General Assembly shall have the power to contract debts and to pledge the faith and credit of the State and to authorize counties and municipalities to contract debts and pledge their faith and credit for the following purposes:

Again amended.

Increase in public debts limited.

Purposes set out.

Debt funding.

"To fund or refund a valid existing debt;
"To borrow in anticipation of the collection of taxes due and payable within the fiscal year to an amount not exceeding fifty per centum of such taxes;

Borrowing on tax anticipation.

"To supply a casual deficit;

Casual deficits.

"To suppress riots or insurrections, or to repel invasions.

Suppression of riots, etc.

"For any purpose other than these enumerated, the General Assembly shall have no power, during any biennium, to contract new debts on behalf of the State to an amount in excess of two-thirds of the amount by which the State's outstanding indebtedness shall have been reduced during the next preceding biennium, unless the subject be submitted to a vote of the people of the State; and for any purpose other than these enumerated the General Assembly shall have no power to authorize counties or municipalities to contract debts, and counties and municipalities shall not contract debts, during any fiscal year, to an amount exceeding two-thirds of the amount by which the outstanding indebtedness of the particular county or municipality shall have been reduced during the next preceding fiscal year, unless the subject be submitted to a vote of the people of the particular county or municipality. In any election held in the State or in any county or municipality under the provisions of this section, the proposed indebtedness must be approved by a majority of those who shall vote thereon."

Limitation on purposes.

Submission of question to voters.

Local debts limited.

Submission of question to local voters.

SEC. 4. That sections one (1), two (2) and three (3) of this act be submitted separately at the next General Election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the laws governing general elections in this State.

Submission of amendment to voters.

SEC. 5. That electors favoring the adoption of the amendment in section one (1) of this act shall vote ballots on which shall be printed or written the words "For Classification of Property," and those who are opposed shall vote ballots on which shall be printed or written the words "Against Classification of Property."

Ballots for classification of property amendment.

Ballots for amendment to increase rate on incomes.

SEC. 6. That electors favoring the adoption of the amendment in section two (2) of this act shall vote ballots on which shall be printed or written the words "For Increasing Limitation of Income Tax to ten per cent (10%)," and those opposed shall vote ballots on which shall be printed or written the words "Against Increasing Limitation of Income Tax to ten per cent (10%)."

Ballots for amendment limiting public debts.

SEC. 7. That electors favoring the adoption of the amendment in section three (3) of this act shall vote ballots on which shall be printed or written the words "For Limitations upon the Increase of Public Debt," and those opposed shall vote ballots on which shall be printed or written the words "Against Limitations Upon the Increase of Public Debt."

Rules and regulations governing election.

SEC. 8. That the election upon these amendments shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of any one or more of these amendments, it shall be the duty of the Governor of the State to certify the amendment or amendments so adopted under the seal of the State to the Secretary of State, who shall enroll the said amendment or amendments so certified among the permanent records of his office, and the amendment or amendments so certified shall be in force, and every part thereof, from and after the date of such certification."

Certification of result.

Enrollment.

Conflicting laws repealed.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 10. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

S.B. 315

CHAPTER 249

AN ACT TO FIX THE SALARY OF THE TREASURER OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Salary of State Treasurer increased.

SECTION 1. That the salary of the Treasurer of North Carolina is hereby fixed at six thousand dollars (\$6,000.00) per annum, payable monthly.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective date.

SEC. 3. This act shall be in full force and effect from and after December 31, 1936.

Ratified this the 29th day of April, A. D. 1935.

S.B. 334

CHAPTER 250

AN ACT TO AMEND SECTION EIGHTEEN, CHAPTER ONE HUNDRED, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, RELATIVE TO REVENUE ANTICIPATION LOANS FOR SANITARY DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section eighteen, chapter one hundred, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by inserting the following:

Ch. 100, Public
Laws 1927,
amended

"A sanitary district board may borrow money under the provisions of the Local Government Act, for the purpose of paying appropriations made for the current fiscal year in anticipation of the collection of the taxes and other revenues of such fiscal year, payable at such time or times, not later than thirty days after the expiration of the current fiscal year, as the governing board may fix. No such loan shall be made if the amount thereof, together with the amount of similar previous loans remaining unpaid, shall exceed fifty per cent of the amount of uncollected taxes and other revenue for the fiscal year in which the loan is made, as estimated by the chief financial officer and certified in writing by him to the governing body."

Provision for
revenue antici-
pation loans
for sanitary
districts.

Limitation

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

S.B. 339

CHAPTER 251

AN ACT TO AUTHORIZE THE NORTH CAROLINA INSTITUTION FOR THE EDUCATION OF THE DEAF, DUMB, AND BLIND, TO CONVEY TO THE CITY OF RALEIGH CERTAIN UNOCCUPIED AND UNUSED PROPERTY WITHIN THE LIMITS OF SAID CITY, TO BE USED FOR PUBLIC PARK PURPOSES.

Whereas, North Carolina Institution for the Education of the Deaf, Dumb and Blind, an agency of the State of North Carolina, incorporated under the laws of the State, is the owner of certain real estate hereinafter described, within the city limits of Raleigh, being a part of the property formerly used in connection with the Negro Deaf, Dumb and Blind School before

Preamble: Un-
used property
of negro Deaf,
Dumb and Blind
School in
Raleigh.

Abandonment. said School was removed from the city limits of Raleigh to its new and present location; and *whereas*, the said property has been abandoned by said Institution and is not now being used, and has not been used for many years for any purpose, and has no buildings thereon, and has no substantial market value; and *whereas*, the property is located in the heart of the Negro section of the City of Raleigh, and the City of Raleigh is interested in converting the same into a public park for the negro race, to meet a much felt need in said City; and *whereas*, the said property will not hereafter be needed by the said Institution, nor by the said State of North Carolina for any purpose: *Now, Therefore,*

Location in negro section.

Suitability for park.

The General Assembly of North Carolina do enact:

Lease to City of Raleigh authorized.

SECTION 1. That the Council of State be and it is hereby authorized and empowered at any time within twelve months from the date of ratification of this Act to lease unto the City of Raleigh for a term of twenty-five years, upon limitations hereinafter set forth, the following designated tracts or parcels of land located within the corporate limits of the city of Raleigh:

First parcel described.

PARCEL NUMBER ONE: That certain lot of land in the City of Raleigh lying partly on Lenoir Street, adjoining the lands of C. C. McDonald and others and bounded as follows:

Begins at an iron pin on the south side of Lenoir Street at the northwest corner of the lot of C. C. McDonald, and runs thence along the said McDonald's line South two degrees no minutes West one hundred fifty-eight feet to a stake, said McDonald's corner; thence South eighty-seven degrees no minutes East fifty-one feet to the line of the Watson land; thence South two degrees no minutes West two hundred eighty-three feet to an iron pin, corner of said Watson land; thence South seventy-one degrees thirty-five minutes East two hundred seventy-two and five tenths feet to an iron pin on line colored Graded School property; thence South one degree no minutes West two hundred three feet to an iron pin on the line of the North Carolina Institution for the Education of the Deaf, Dumb and the Blind; thence North eighty-seven degrees twenty-five minutes West five hundred thirty-two feet to an iron pin; thence North five degrees no minutes East seven hundred twenty-six feet to an iron pin on the south side of Lenoir Street; thence with the south line of said street South eighty-seven degrees no minutes East one hundred eighty-two feet to the beginning, containing five and four tenths acres of land, and being the same parcel of land conveyed to Abraham Kline by Hackney Pool, as shown by deed recorded in Book twenty-three, page seven hundred sixty-four, records of the Register of Deeds

office for Wake County. And being the same property conveyed by deed dated August second, one thousand nine hundred two, from G. Rosenthal, Commissioner, to the North Carolina Institution for the Education of the Deaf, Dumb and the Blind, a corporation, and recorded in Book one hundred seventy-three, at page four hundred thirty-nine of the Registry of Wake County.

PARCEL NUMBER TWO: Bounded on the north by land of the Klein Estate and the School Committee of Raleigh Township, on the east by Haywood Street, on the south by the southern limits of the City of Raleigh, and on the west by a branch, and more definitely described as follows:

Beginning at an iron pipe on the southern city limits and twenty-five minutes west of the line Southeast city corner (also marked by iron pipe); thence North eighty-five degrees West five hundred twenty-five minutes to a branch; thence in a northern direction along said branch about one thousand twenty-five minutes to where the Klein line crosses said branch; thence along Klein line South eighty-seven degrees thirty-six minutes to an iron pipe; thence North three degrees fifty minutes East two hundred three minutes to the corner of the school property; thence along south line of the school property South eighty-six degrees four minutes East five hundred thirty-nine minutes to the west side of Haywood Street; thence along the west side of Haywood Street parallel to the east city limit South five degrees West one thousand one hundred twenty-six minutes to the beginning, and containing eighteen and seven-tenths acres. And being the same property conveyed by Ernest P. Maynard, Trustee, to North Carolina School for Deaf, Dumb and Blind by deed dated April twenty-ninth, one thousand eight hundred ninety-seven, and recorded in the Registry of Wake County in Book one hundred forty-five, at page two hundred four.

SEC. 2. That the lease herein authorized to be made shall stipulate that such lease is made to the City of Raleigh upon the condition that the said land shall be used as a public park for the people of the Negro Race of said City, and that the cost of laying out, preparing and maintaining such property as such public park shall be borne or provided for exclusively by the City of Raleigh, or by means of such Federal aid as the City of Raleigh may be able to obtain for such purpose; and with the further limitation and proviso that if said land shall during the term of such lease cease to be used for such park purposes, then said lease shall be deemed to be forfeited, and shall be cancelled, and the said land shall revert to the State of North Carolina; that the said lease shall stipulate a rental for said land in the amount of One Hundred (\$100) Dollars per year, to be paid by the City of Raleigh yearly in advance.

Second parcel described.

Conditions of lease.

Use for park for negroes.

Cost of laying out.

Forfeiture.

Rent.

Execution of
lease.

SEC. 3. That in the event the lease herein authorized shall be made by the Council of State, the Governor of the State and such other officials of the State, or the State's agency, the said North Carolina Institution for the Education of the Deaf, Dumb and Blind, whose execution of said instrument of lease may be essential for the validity and effectiveness thereof, are hereby authorized and directed to join in the execution of such instrument of lease.

Conflicting laws
repealed.

SEC. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

S.B. 505

CHAPTER 252

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES TRANSFERRING ALEXANDER COUNTY FROM THE SEVENTEENTH JUDICIAL DISTRICT TO THE FIFTEENTH DISTRICT AND FIXING THE TERMS OF COURT FOR SAID COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, re-
moving Alex-
ander County
from 17th
Judicial Dis-
trict.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out the paragraph relating to Alexander County under the sub-section headed "Seventeenth District."

County placed
in 15th.

SEC. 2. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby further amended by adding at the end of the sub-section headed "Fifteenth District" the following: "Alexander—Sixteenth Monday after the first Monday in March, to continue for two weeks; fifteenth Monday after the first Monday in September to continue for one week, both terms for the trial of civil and criminal cases."

Terms of
Superior
Court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 7

CHAPTER 253

AN ACT TO AMEND CHAPTER TWO HUNDRED FORTY-SIX OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATIVE TO FEES OF CERTAIN OFFICERS OF MOORE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and forty-six of the Public Laws of one thousand nine hundred and thirty-three be amended by striking out the words "Moore and" in line five of section one and section two, it being the intent and purpose of this act to eliminate Moore County from provisos in said section.

Ch. 246, Public Laws 1933, amended, as to fees of certain Moore County officers.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 372

CHAPTER 254

AN ACT TO AFFORD THE RELIEF OF PERPETUATION OF TESTIMONY.

The General Assembly of North Carolina do enact:

SECTION 1. That the relief afforded in courts of equity by what is known as a "Bill to Perpetuate Testimony" shall be afforded by the Superior Courts of this State.

Bill to perpetuate testimony applied to Superior Courts.

SEC. 2. That such relief may be obtained either by a special proceeding before the Clerk of the Superior Court, or by a civil action brought to the Superior Court in term.

How to obtain relief.

SEC. 3. Such special proceedings and civil actions shall be governed by the same rules of procedure that govern other special proceedings and civil actions; and the testimony taken therein shall be admissible in the trial of any controversy, under the same regulations and restrictions which govern depositions taken in other cases in which the taking of depositions is provided for by the laws of this State: *Provided, however,* the evidence so perpetuated shall not be competent against any person who was not served with notice now provided by law for the taking of depositions in civil causes to be present and cross examine said witnesses.

Rules of procedure.

Admissibility of testimony taken.

Incompetent against persons not served with notice.

SEC. 4. The costs of such special proceedings and civil actions shall be taxed against the party at whose instance the proceeding is instituted.

Taxing costs.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 569

CHAPTER 255

AN ACT TO REQUIRE ANY PERSON, PARTNERSHIP, ASSOCIATION OF PERSONS, OR CORPORATION THAT MAY HEREAFTER BE ORGANIZED AS BUSINESS SCHOOLS IN NORTH CAROLINA TO COMPLY WITH THEIR CONTRACTS WITH THE STUDENTS, ETC., WHO MATRICULATE WITH THEM FOR THE PURPOSE OF TAKING COMMERCIAL COURSES IN ACCOUNTING, BOOKKEEPING, STENOGRAPHY, STENO-TYPE, TELEGRAPHY, TYPING, AND OTHER BRANCHES GENERALLY INCLUDED IN THE CURRICULUM OF SUCH SCHOOLS; TO REQUIRE SUCH INSTITUTIONS, BEFORE COLLECTING FEES, TUITION, AND OTHER EXPENSES FROM STUDENTS WHO DESIRE TO TAKE SUCH COURSES IN SUCH INSTITUTIONS, TO ENTER INTO A BOND EXECUTED BY STANDARD AND SOLVENT GUARANTY COMPANIES GUARANTEEING THE REFUND OF SUCH FEES, TUITION, AND OTHER EXPENSES AS ARE PAID IN CASE THE PROMOTERS, OFFICERS, AND AGENTS OF SUCH INSTITUTIONS FAIL TO COMPLY WITH THEIR CONTRACT; TO PROVIDE PENALTIES FOR FAILURE TO REFUND TO ANY STUDENT THE AMOUNTS WHENEVER THE PROMOTERS, OFFICERS AND AGENTS OF SUCH INSTITUTIONS FAIL TO COMPLY WITH THEIR CONTRACT TO GIVE AND FURNISH TRAINING IN COMMERCIAL COURSES ACCORDING TO THE CONTRACT ENTERED INTO.

The General Assembly of North Carolina do enact:

Commercial
college or
business school
defined.

SECTION 1. A commercial college or business school shall be defined as follows: Any partnership, association of persons, or any corporation which teaches, publicly, for compensation, any or all the branches of accounting, bookkeeping, stenotype, stenography, typing, telegraphy, and other commercial subjects which are usually taught in commercial colleges or business schools.

SEC. 2. Any person, partnership, association of persons, or any corporation which may desire to open a commercial college or to establish a branch college or school in this State for the purpose of teaching bookkeeping, stenography, steno-type, typing, telegraphy, and other courses which are usually taught in commercial colleges, before commencing business, must secure a permit from the State Board of Commercial Education of the State of North Carolina authorizing such person, partnership, association of persons or corporation to open and conduct such commercial college or branch college or school.

Securing permit before operating.

The State Board of Commercial Education shall consist of the Director of the Division of Instructional Service, the Director of the Division of Vocational Education, and the owner and operator of an accredited business or commercial school that has been in operation within the state for five years, and the State Superintendent of Education, who having no vote, will be Chairman of the Board and ex-officio Secretary. The member who is a commercial school owner or operator shall be appointed by the Governor and shall serve for three years or until his successor has been appointed and taken office.

State Board of Commercial Education created; membership.

School operator appointed by Governor.

SEC. 3. That application for such permit to open and conduct a business school shall state specifically the name of such person, partnership or corporation, and said application shall be filed with the County Superintendent of Schools of the county in which the proposed commercial college or school is to operate. If, after due investigation on the part of the County Superintendent of Schools, it has been shown by satisfactory evidence of the applicant's efficiency and good moral character for fair and honest dealings with their students and with the public, then the County Superintendent of Schools shall endorse his approval of the application and forward it to the State Board of Commercial Education at Raleigh for action thereon. Before such permit shall be issued, the applicant shall pay to the State Board of Commercial Education a fee of ten (\$10) dollars as a minimum, and twenty-five (\$25) dollars as a maximum, the amount needed being left to the discretion of the Board of Commercial Education, which fee shall be paid annually on the first day of July to the said Board so long as said school shall continue to operate. Said fees shall be used for office and traveling expenses by said Board or its authorized representatives for investigating applications for conducting commercial schools and also complaints against such schools, and the Secretary of the Board shall keep an account of all moneys received and disbursed which account shall be open at all times to inspection by all persons operating commercial schools and licensed by said Board.

Application for permit.

Filing.

Investigation by County Superintendent of Schools.

Approval.

Fees required.

Payable annually.

Disposition of fees collected.

Accounting for monies.

Execution of
bond required.

SEC. 4. Before the Board of Commercial Education shall issue such permit, the person, partnership, association of persons, or corporation shall execute a bond in the sum of one thousand (\$1,000) dollars, signed by a solvent guaranty company authorized to do business in the State of North Carolina, payable to the Clerk of the Superior Court of the county in which such college, branch college, or school will be located and conduct its business, conditioned that the principal in said bond will carry out and comply with each and all contracts, made and entered into by said college or branch college or school, acting by and through its officers and agents, with any student who desires to enter such college and to take any course in commercial training, and to pay back to such student all amounts collected for tuition and fees in case of failure on the part of the parties obtaining a permit from the Board of Commercial Education to open and conduct a commercial college, or branch college or school, to comply with its contracts to give the instructions contracted for, and for the full period evidenced by such contract.

Condition as to
carrying out
contracts with
students.

As to refunds
due students.

Filing and
recording bond

Such bond shall be filed with the Clerk of Superior Court of the County in which the college or branch or school executing the bond is located, and recorded by such clerk in a book provided for that purpose.

Right of
action upon
bond in
event of
breach.

SEC. 5. In any and all cases where the party receiving the permit from the Board of Commercial Education fails to comply with any contract made and entered into with any student or with the parents or guardian shall have a cause of action against the sureties on the bond as herein provided for the full amount of the payments made to such person, with six (6) per cent interest from the date of payment of said amount. For a proven violation of its contracts with its students, the Board of Commercial Education is authorized to revoke the license issued to the offending school. Through periodic reports required of licensed commercial schools and by inspections made by the members of the Board of Commercial Education or its authorized representatives, the Board of Commercial Education shall have general supervision over commercial schools of the State, the object of said supervision being to protect the public welfare by having the licensed commercial schools to maintain proper school quarters, equipment and teaching forces and of having the school carry out its advertised promises and its contracts made with its students and patrons.

Revocation of
permit.

Board gen-
erally to
supervise
Schools.

Operating school
without permit
made misde-
meanor.

SEC. 6. Any person, or each member of any partnership, or each member of any association of persons, or each officer of any corporation which opens and conducts a commercial college or branch college or school without first having obtained the permit required in Section two of this act, and without first having

executed the bond required in Section four of this act, shall be guilty of misdemeanor and punishable by a fine of not less than one hundred (\$100.00) dollars, nor more than five hundred (\$500.00) dollars, and each day said college continues to be open and operated shall constitute a separate offense.

Punishment.

SEC. 7. The provisions of this act shall not apply to any established university, commercial college, college, regular high school or any state institution which has heretofore adopted or which may hereafter adopt one or more commercial courses, *provided* the tuition fees and charges, if any, made by such university, commercial college, college, or regular high school shall be collected by their regular officers in accordance with the rules and regulations prescribed by the proprietors or by the board of trustees of such university, commercial college, college, or high school.

Institutions exempted.

SEC. 8. All persons, partnerships, associations of persons, which are non-residents of North Carolina, or corporations organized and chartered under the laws of any other state must comply with the provisions of this act before such can open and conduct a commercial college or branch college or school in the State of North Carolina.

Application of Act.

SEC. 9. If any part of this act is decided by the Supreme Court of this State or by any other court of final jurisdiction, and is held to be unconstitutional and void, such decision shall not affect or nullify any other part of this act.

Valid parts of Act upheld.

SEC. 10. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 11. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 790

CHAPTER 256

AN ACT TO AMEND RULE TEN, SECTION ONE THOUSAND AND SIX HUNDRED FIFTY-FOUR OF CONSOLIDATED STATUTES, RELATING TO HEIRS OF ILLEGITIMATES.

The General Assembly of North Carolina do enact:

SECTION 1. That rule ten, section one thousand six hundred fifty-four of the Consolidated Statutes, be amended by adding at the end thereof, the following:

C. S. 1654, amended.

"Provided, further, that when any illegitimate child dies without issue and his mother shall have predeceased said child and left legitimate children, his inheritance shall vest in the legitimate children of his mother in the same manner as provided in rule six of this chapter but nothing herein shall be construed

Inheritance by legitimate children from illegitimate child of same mother.

Inheritance
by brothers
and sisters
of mother.

to allow such illegitimates to inherit from legitimates of the same mother: *Provided, further*, that when any illegitimate child dies without any of the foregoing but his mother left brothers and sisters, his inheritance shall vest in said brothers and sisters of his mother, or their legal representatives."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Application of
Act.

SEC. 3. That this act shall be in full force and effect from and after its ratification and shall apply to all estates which have not been actually distributed prior thereto.

Ratified this the 29th day of April, A. D. 1935.

H.B. 887

CHAPTER 257

AN ACT TO AMEND CHAPTER ONE SEVENTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE CREATING THE DEPARTMENT OF STATE HIGHWAY AND PUBLIC WORKS COMMISSION IN CERTAIN PARTICULARS.

The General Assembly of North Carolina do enact:

Ch. 172, Public
Laws 1933,
amended.

SECTION 1. That Section two of Chapter one hundred and seventy-two of the Public Laws of one thousand nine hundred and thirty-three be amended by adding at the end thereof the following:

Provision for
Acting Chair-
man of State
Highway and
Public Works
Commission.

"The Commission may, with the approval of the Governor, designate a member of the Commission or some other suitable person as Acting Chairman and confer upon the said Acting Chairman all authority of the Chairman, or such restricted authority as the Commission may by resolution determine to be exercised, in the event the Chairman, on account of absence from the State, illness, or other cause, may be unable temporarily to discharge the duties of his office."

Again amended.

SEC. 2. That Section five of Chapter one hundred and seventy-two of the Public Laws of one thousand nine hundred and thirty-three be amended by adding at the end of the said section the following:

Police powers
of agents of
Commission.

"The authorized agents of the Commission shall have all the authority of peace officers for the purpose of transferring prisoners from place to place in the State as their duties might require for apprehending, arresting, and returning to prison escaped prisoners, and may be commissioned by the Governor, either generally or specially, as special officers for returning escaped prisoners or other fugitives from justice from outside the State, when such persons have been extradited or voluntarily surrendered."

SEC. 3. That Section thirteen of Chapter one hundred and seventy-two of the Public laws of one thousand nine hundred and thirty-three be stricken out and the following section be substituted in lieu thereof:

"That the State Highway and Public Works Commission may provide within the bounds of the Central Prison at Raleigh, or elsewhere in the State, suitable quarters for women prisoners, and arrange for work suitable to their capacity; and the several Courts of the State may assign women convicted of offenses, whether felonies or misdemeanors, to such quarters so provided. No woman prisoner, however, shall be assigned to work under the supervision of the State Highway and Public Works Commission whose term of imprisonment is less than six months, or who is under eighteen years of age. No male person shall be assigned to labor under the supervision of the State Highway and Public Works Commission whose term of imprisonment as fixed by the judgment of the Court is less than thirty days."

Again amended.

Provision for quarters and work for women prisoners.

Minimum age limit of women assigned to work.

Minimum sentence of men assigned to work.

SEC. 4. All laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 983

CHAPTER 258

AN ACT TO AMEND SECTION ONE THOUSAND ONE HUNDRED AND SEVEN, CONSOLIDATED STATUTES, WITH REFERENCE TO DISCRIMINATING BETWEEN CONNECTION LINES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one thousand one hundred and seven of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting after the words, "and shall not discriminate in their rates," and before the words, "and charges against such connecting lines," the word "routes."

C. S. 1107, amended, as to connecting lines between railroads.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 1003

CHAPTER 259

AN ACT TO INCREASE THE PAY OF THE ELECTION OFFICIALS OF ASHE COUNTY AND TO AMEND CHAPTER FIVE HUNDRED FIFTY-SEVEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATIVE TO ELECTIONS IN ASHE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 557, Public Laws 1933, amended, as to pay of Ashe County election officials.

SECTION 1. That section two of chapter five hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirty-three be, and the same is hereby amended as follows:

By striking out the word "one" in line three of said section and inserting in lieu thereof the word "two."

Violation of election laws made misdemeanor.

SEC. 2. That any person violating any of the provisions of chapter five hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirty-three, or any other law governing voting, holding or conducting the general elections in Ashe County, shall be guilty of a misdemeanor.

County organization unit.

Township executive committee.

County Democratic Executive Committee.

SEC. 3. That the unit of the county organization for the nomination of county officers in the county of Ashe shall be the several townships in said county. In each township there shall be an executive committee composed of at least five active Democrats, who shall be elected by the democratic voters of said township or the county convention in mass, as hereinafter provided, and said committee so elected shall elect one of its members chairman of said committee, and the chairman of the several township executive committees shall constitute the County Democratic Executive Committee. That each township may elect more than five members of the executive committee, but the combined number when elected shall vote only the strength of the township as provided for in this act.

Biennial county conventions.

Election of county chairman.

Vacancy appointments.

Unit voting by townships.

Township delegates.

SEC. 4. That there shall be held in the court house in Jefferson, North Carolina, on Saturday after the first Monday in September, one thousand nine hundred and thirty-five, and every two years thereafter, a county convention for the purpose of electing a county chairman, who shall hold office for a term of two years, or until his successor is elected. That in the case of death or resignation his successor shall be elected by the Democratic Executive Committee of the county. That at said convention, and all subsequent conventions, each township shall have one vote for every twenty-five Democratic votes cast by said township in the preceding gubernatorial election: *Provided, however,* each township shall be entitled to at least one vote in said convention. Each township may elect as many delegates to said convention as it deems proper, but the combined delegates may cast only the strength of the township in said con-

vention: *Provided, further*, that any Democrat in good standing who attends the convention shall be a delegate and participate in casting the vote of his township.

That the county convention for the nomination of county officers and members of the General Assembly shall be called by the county chairman after due notice is posted at the court house door, at one public place in the several townships and in some newspaper published in the county.

Publication of notice of county convention to nominate candidates

That the same rules and regulations herein provided for the convention for nomination of county chairman shall prevail, and each Democrat in good standing who attends said convention shall be a delegate from the township in which he lives.

Rules and regulations.

That except as herein provided, the rules and regulations provided by the State Democratic Executive Committee shall govern all party conventions and the party organization of Ashe County.

After the first county convention held under the provisions of this act, the County Democratic Executive Committee may change the date of election of the county chairman: *Provided, however*, the date shall be in an off-election year.

Change in date of electing county chairman provided for.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall apply to Ashe County only.

Application of Act.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 1196

CHAPTER 260

AN ACT TO AMEND HOUSE BILL ONE HUNDRED AND FOUR, ENTITLED "AN ACT TO AMEND CHAPTER TWO HUNDRED AND SIXTY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES," RATIFIED THE TWENTY-SIXTH DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill one hundred and four, entitled "An act to amend chapter two hundred and sixty-six, Public Laws of one thousand nine hundred and thirty-three, relating to the fees for registering federal crop liens and federal chattel mortgages," ratified the twenty-sixth day of March, one thousand nine hundred and thirty-five, be, and the same is hereby amended by adding after the word "Richmond" and before the word "and" in section two the word "Stanly."

H. B. 104, Public Laws 1935, and ch. 266, Public Laws 1933, amended, as to registering federal crop liens and chattel mortgages in Stanly County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.B. 1125

CHAPTER 261

AN ACT TO AMEND CHAPTER SIXTY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE.

The General Assembly of North Carolina do enact:

Ch. 65, Public
Laws 1933,
amended, re-
pealing Absentee
Ballot Law
in Yancey
County munici-
palities.

SECTION 1. That section one, of chapter sixty-five, of the Public Laws of one thousand nine hundred and thirty-three, be amended by inserting after the word "Yancey" in line ten of said section one of said act, and before the words "section two" the following:

"Any officials of any municipality in Yancey County."

Again amended
to like effect.

SEC. 2. That section three of said chapter sixty-five of Public Laws of one thousand nine hundred and thirty-three be amended by adding after the word "county" in line three of said section, and before the words "section four" of said chapter, the following:

"Any officials of any municipality in Yancey County."

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of April, A. D. 1935.

H.B. 1104

CHAPTER 262

AN ACT TO AMEND CHAPTER THREE HUNDRED SIXTY-FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO ABSENTEE VOTERS IN GRAHAM COUNTY.

The General Assembly of North Carolina do enact:

Ch. 364, Public
Laws 1933,
amended, as to
Absentee Voters
Law in Graham
County.

SECTION 1. Amend Section two of Chapter three hundred sixty-four, Public Laws of one thousand nine hundred and thirty-three, by striking out in line two of said section the word "Graham."

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of April, A. D. 1935.

H.B. 979

CHAPTER 263

AN ACT TO PLACE CERTAIN PORTIONS OF DARE
COUNTY UNDER THE STATE-WIDE STOCK LAW.*The General Assembly of North Carolina do enact:*

SECTION 1. That from and after the first day of February, one thousand nine hundred and thirty-seven, all that part of Dare County beginning at the boundary line of Currituck County on the north extending to the Hyde County line on the South at Hatteras Inlet, lying between the Atlantic Ocean on the east and certain sounds and inlets on the west, comprising the townships of Atlantic, Nags Head, Kinnekeet and Hatteras, shall be and is hereby declared to be "stock law territory" and shall be subject to all the provisions of article three, chapter thirty-six of the Consolidated Statutes, except section one thousand eight hundred and forty-five, which is hereby repealed in so far as the same applies to that part of Dare County herein described; *Provided*, that by January first, one thousand nine hundred thirty-six, fifty per cent of the stock now running at large in the above described territory must be disposed of by their owners and the remaining fifty per cent disposed of by February first, one thousand nine hundred and thirty-seven. *Provided further*, that no hogs shall be permitted to run at large upon that portion of said territory lying between the present timber line and the Atlantic Ocean on or after June first, one thousand nine hundred thirty-five, and on and after February first, one thousand nine hundred thirty-seven, no hogs shall be permitted to run at large in any of said territory herein described.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

Stock law territory declared in Dare County.

Description.

C. S. 1345, amended.

Disposition of stock now running at large.

Running at large of hogs regulated.

Conflicting laws repealed.

H.B. 1073

CHAPTER 264

AN ACT TO AMEND CHAPTER FORTY OF THE PUBLIC
LAWS OF ONE THOUSAND NINE HUNDRED AND
THIRTY-THREE RELATING TO FEES OF WITNESSES
IN ALAMANCE COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one of chapter forty of the Public Laws of one thousand nine hundred and thirty-three be, and the same is hereby amended by adding to the last word in said section one the following:

Ch. 40, Public Laws 1933, amended, as to witness fees in Alamance County.

"*Provided*, that this act shall not apply to Alamance County except in cases where the bill of costs is assessed against and/or is paid by the County of Alamance."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 92

CHAPTER 265

AN ACT TO SAFEGUARD PUBLIC RECORDS IN NORTH CAROLINA.

Preamble: Value
of public re-
cords in State.

Whereas, the public records of the State of North Carolina and of the counties and municipalities thereof constitute the chief monuments of North Carolina's past and are invaluable for the effective administration of government, for the conduct of public and private business, and for the writing of family, local and state history; and

Lack of safe-
guard has caused
losses hereto-
fore.

Whereas, the failure of the State heretofore to make systematic provision for the preservation and availability of public records has resulted in untold losses from fire, water, rats and other vermin, carelessness, deliberate destruction, sale, gifts, loans, and the use of impermanent paper and ink, and often in the unnecessary expense of copying and repairing records, to the lasting detriment of effective governmental operation and of family, local and state history; and

Need of safe-
guarding laws.

Whereas, the experience of other states and the consensus of informed opinion indicate that the enactment of state public records laws is the proper approach to the solution of the problem of preserving public records: *Now, therefore*,

The General Assembly of North Carolina do enact:

Public records
defined.

SECTION 1. That public records comprise all written or printed books, papers, letters, documents and maps made and received in pursuance of law by the public offices of the State and its counties, municipalities and other subdivisions of government in the transaction of public business.

Custodian desig-
nated.

SEC. 2. That the public official in charge of an office having public records shall be the custodian thereof.

Destruction of
records regu-
lated.

SEC. 3. That no public official may destroy, sell, loan, or otherwise dispose of any public record, except in accordance with Chapter one hundred and two, Article one, section six thousand one hundred and forty-five of the Consolidated Statutes, without the consent of the North Carolina Historical

- Commission. Whoever unlawfully removes a public record from the office where it is unusually kept, or alters, defaces, mutilates or destroys it shall be guilty of a misdemeanor and upon conviction fined not less than ten dollars nor more than five hundred dollars.
- SEC. 4. That whoever has the custody of any public records shall, at the expiration of his term of office, deliver to his successor, or, if there be none, to the North Carolina Historical Commission, all records, books, writings, letters and documents kept or received by him in the transaction of his official business; and any such person who shall refuse or neglect for the space of ten days after request made in writing by any citizen of the State to deliver as herein required such public records to the person authorized to receive them shall be guilty of a misdemeanor and upon conviction fined not exceeding five hundred dollars.
- SEC. 5. That whoever is entitled to the custody of public records shall demand them from any person having illegal possession of them, who shall forthwith deliver the same to him. If the person who unlawfully possesses public records shall without just cause refuse or neglect for ten days after a request made in writing by any citizen of the State to deliver such records to their lawful custodian, he shall be guilty of a misdemeanor and upon conviction fined not exceeding five hundred dollars.
- SEC. 6. That every person having custody of public records shall permit them to be inspected and examined at reasonable times and under his supervision by any person, and he shall furnish certified copies thereof on payment of fees as prescribed by law.
- SEC. 7. That in so far as possible, custodians of public records shall keep them in fireproof safes, vaults, or rooms fitted with non-combustible materials and in such arrangement as to be easily accessible for convenient use. All public records should be kept in the buildings in which they are ordinarily used. Record books should be copied or repaired, renovated or rebound if worn, mutilated, damaged or difficult to read. Any public official who causes a record book to be copied shall attest it and shall certify on oath that it is an accurate copy of the original book. The copy shall then have the force of the original.
- SEC. 8. The North Carolina Historical Commission shall have the right to examine into the condition of public records and shall give advice and assistance to public officials in the solution of their problems of preserving, filing and making available the public records in their custody.

Destruction
made mis-
demeanor.

Punishment.

Disposition of
records at
end of official's
term.

Refusal to
surrender made
misdemeanor.

Punishment.

Demanding
custody.

Refusal to
comply made
misdemeanor.

Punishment.

Inspection and
examination of
records.

Provision for
keeping in
safe places.

Copying or
repairing rec-
ords.

Certified copies.

Assistance of
Historical Com-
mission.

Violation of
Act made
misdemeanor.

Punishment.

Conflicting laws
repealed.

SEC. 9. That any public official who refuses or neglects to perform any duty required of him by this act shall be guilty of a misdemeanor and upon conviction fined not more than twenty dollars for each month of such refusal or neglect.

SEC. 10. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 11. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 139

CHAPTER 266

AN ACT TO AMEND SECTION ONE, CHAPTER TWO HUNDRED FORTY-THREE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND TO PROVIDE FOR COMPENSATION AND EXPENSES OF ADVISORY COMMISSION TO THE COMMISSIONER OF BANKS.

The General Assembly of North Carolina do enact:

Ch. 243, Pub-
lic Laws 1931,
amended.

Advisory Com-
mission pro-
vided for Com-
missioner of
Banks.

Appointment by
Governor.

Pay and
expense allow-
ance.

Conflicting laws
repealed.

SECTION 1. That Section one, Chapter two hundred forty-three, Public Laws of one thousand nine hundred thirty-one, be amended so that the third sentence of said Section shall read as follows: "An advisory commission to the Commissioner of Banks is hereby created to consist of the State Treasurer and the Attorney-General, as ex-officio members, and three members to be appointed by the Governor for a term of two years, two of which said members shall be practical bankers and one shall be a business man, and shall serve without compensation other than the same per diem and expense allowance paid to members of the Advisory Budget Commission, and the same shall be paid from the fees collected under Section two hundred twenty-three (f) of Consolidated Statutes."

SEC. 2. That all laws and clauses of laws in conflict herewith are repealed to the extent only of such conflict.

SEC. 3. That this Act shall be in effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 344

CHAPTER 267

AN ACT TO AMEND SECTION FIVE HUNDRED NINE OF THE CONSOLIDATED STATUTES EXTENDING THE SECTION TO APPLY TO INFERIOR COURTS OF RECORD BELOW SUPERIOR COURT WHERE IT IS OUTSIDE THE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section five hundred nine of the Consolidated Statutes be amended by adding at the end of the said section the following:

C. S. 509, amended, as to time for defendant's demurrer or answer in inferior courts.

"This act shall also apply to all courts of record inferior to the Superior Court, where any defendant resides out of the county from which the summons is issued and no court of record inferior to the Superior Court shall fix such return date at less than thirty (30) days."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D., 1935.

S.B. 348

CHAPTER 268

AN ACT TO AMEND CHAPTER TWO HUNDRED AND EIGHTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, PERTAINING TO THE STATE BOARD OF AGRICULTURE.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section seven, chapter two hundred and eighty-two, Public Laws of one thousand nine hundred thirty-three, by adding the words "Board of Agriculture" after the words "Highway Commission" in line ten of said section.

Ch. 282, Public Laws 1933, amended, as to pay of members of State Board of Agriculture.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 350

CHAPTER 269

AN ACT RELATING TO STANDARD WEIGHT OF PACKAGES OF GRITS, MEAL AND FLOUR.

The General Assembly of North Carolina do enact:

C. S. 8081,
amended.

SECTION 1. That article five of Chapter three hundred and thirty-three of Volume Three of the Consolidated Statutes relating to standard weight of packages of grits, meal and flour be and the same is hereby amended by adding thereto a new section immediately following section 8081(c) as follows:

Standard weight
of meal, grits
and flour.

"8081(cc). The provisions of the above three sections shall not apply to packages of corn meal, grits and/or flour weighing five pounds or less but same may be packed for sale, sold or offered for sale when and if the said packages are plainly and conspicuously marked, which said marking must show the net contents by avoirdupois weight, and said packages must be so filled that the size will not tend to deceive or aid in the perpetration of fraud in the sale thereof."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 456

CHAPTER 270

AN ACT TO AUTHORIZE THE UTILITIES COMMISSIONER TO MAKE RULES AND REGULATIONS AS TO SEPARATION OF RACES AND TOILET FACILITIES ON TRAINS CONSISTING OF NOT MORE THAN ONE PASSENGER CAR UNIT IN CERTAIN SERVICE.

The General Assembly of North Carolina do enact:

Utilities Com-
missioner's
power to pro-
vide for sepa-
ration of races
on certain
trains.

SECTION 1. That as to trains consisting of not more than one passenger car unit, operated principally for the accommodation of local travel, although operated both intrastate and interstate and irrespective of the motive power used, the Utilities Commissioner is authorized to make such rules and regulations for the separation of the races and with regard to toilet facilities as in his best judgment may be feasible and reasonable in the circumstances, and the rules and regulations established pursuant to this authority shall be exceptions to the provisions of Section three thousand four hundred and ninety-four and three thousand five hundred and eleven of Consolidated Statutes.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 461

CHAPTER 271

AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED NINETY-SEVEN OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand five hundred ninety-seven of the Consolidated Statutes be and the same is hereby amended by striking out the words "president, cashier, secretary or treasurer" and inserting in lieu thereof the following: "president, any vice-president, cashier, assistant cashier, secretary, assistant secretary, treasurer, assistant treasurer, trust officer or assistant trust officer."

C. S. 2597, amended, as to release of mortgages and deeds of trust by officers of corporations.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 501

CHAPTER 272

AN ACT AUTHORIZING AND EMPOWERING THE COMMISSIONER OF REVENUE OF THE STATE OF NORTH CAROLINA TO COLLECT FROM JOHN H. BRATCHER, COLORED, OF ROCKY MOUNT, NORTH CAROLINA, THE FEES SPECIFIED IN THE REVENUE ACT FOR THE YEAR ONE THOUSAND NINE HUNDRED AND THIRTY-THREE FOR THE PRACTICE OF CHIROPODY IN THE STATE OF NORTH CAROLINA AND TO ISSUE LICENSE THEREFOR.

Whereas, John H. Bratcher of Rocky Mount, North Carolina, has practiced chiropody for twenty-three years in the town of Rocky Mount, North Carolina, and

Preamble: Long practice of Rocky Mount chiropodist.

Whereas, under the North Carolina Chiropody laws, Public Laws of one thousand nine hundred and thirty, Chapter one hundred and ninety-one, there are certain requirements contained therein which prohibit the said Bratcher from receiving a license, and

Inability to comply with laws governing chiropody.

Service to
community.

Whereas, the said Bratcher is a colored man of excellent character and has, during the past twenty-three years, rendered service to the people of Rocky Mount and vicinity, which service has been of a high type; *now, therefore*,

The General Assembly of North Carolina do enact:

Allowed to
continue prac-
tice.

SECTION 1. That John H. Bratcher, colored, of Rocky Mount, North Carolina, be and he is hereby allowed to practice chiropody in the town of Rocky Mount, North Carolina.

Application to
Commissioner of
Revenue for
license.

SEC. 2. That the said John H. Bratcher shall first apply to the Commissioner of Revenue of the State of North Carolina for a license to engage in the practice referred to in Section one, and upon the payment of the fees required under the laws of the State of North Carolina, the Commissioner of Revenue shall issue said license.

Issuance.

Exempted from
control of
Chiropody Ex-
aminers.

SEC. 3. That the State Board of Chiropody Examiners are hereby prohibited from interfering in any way with the said John H. Bratcher when he has complied with the terms of this act.

Restricted to
two counties.

SEC. 4. That the license issued to the said John H. Bratcher shall permit him to practice chiropody only in the counties of Nash and Edgecombe.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 503

CHAPTER 273

AN ACT TO GIVE THE GOVERNOR FULL AND EXCLUSIVE CONTROL OVER PARDONS, COMMUTATIONS AND PAROLES IN ALL THE INSTITUTIONS OF THE STATE.

The General Assembly of North Carolina do enact:

Governor
granted exclu-
sive pardon
power over
inmates of
State's institu-
tions.

SECTION 1. To the end that greater efficiency and uniformity may be observed in the matter of paroling persons imprisoned or detained under authority of law, exclusive authority is hereby given to the Governor with respect to parole of all persons confined, held, or detained in any prison, reformatory, penal or corrective institution, in the State of North Carolina, by whatsoever name called, where such person is held in such institution by virtue of any final order or judgment of any Court in this State, including Juvenile Courts.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

S.B. 529

CHAPTER 274

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF THE CONSOLIDATED STATUTES, RELATIVE TO THE TERMS OF COURT IN WATAUGA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes, under the sub-title "Watauga," be amended by adding to the end thereof after the word "week" a new sentence to read as follows: "Fourteenth Monday after the first Monday in March to continue for a term of two weeks, for the trial of civil cases only."

C. S. 1443, amended, as to terms of Superior Court in Watauga County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A.D. 1935.

H.B. 746

CHAPTER 275

AN ACT TO AMEND CHAPTER ONE HUNDRED ELEVEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATING TO THE SALARY OF THE COMMISSIONER OF PAROLES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section One of Chapter One Hundred Eleven, Public Laws of One Thousand Nine Hundred Thirty-three, be and the same is hereby amended by striking out all of the last sentence in said Section and inserting in lieu thereof the following: "Such person shall be paid a salary, to be fixed by the Governor, of not more than four thousand and five hundred dollars per annum, with reasonable clerical assistance, and shall serve at the will of the Governor."

Ch. 111, Public Laws 1933, amended, increasing salary of Commissioner of Paroles.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in force and effect from and after its ratification.

Ratified this the 2nd day of May, A.D. 1935.

H.B. 1261

CHAPTER 276

AN ACT RELATING TO THE TERMS OF THE SUPERIOR COURT OF HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, amended, and ch. 217, Public Laws 1929, and ch. 140, Public Laws 1931, repealed.

Terms of Superior Court in Hertford County.

SECTION 1. That Section one thousand four hundred and forty-three (1443) of the Consolidated Statutes of North Carolina, in so far as the same relates to the terms of the Superior Courts of Hertford County, and chapter two hundred and seventeen (217) of the Public Laws of nineteen hundred and twenty-nine (1929), and chapter one hundred and forty (140) of the Public Laws of nineteen hundred and thirty-one (1931) be, and the same are hereby repealed.

SEC. 2. That the terms of Superior Court for said Hertford County shall be held by a Judge thereof at the Court House in said County, as follows, to-wit: First Monday before the first Monday in March, to continue for one week for the trial of criminal cases only; sixth Monday after the first Monday in March to continue for two weeks for the trial of civil cases and only such criminals as are confined in the common jail or otherwise imprisoned; last Monday in July for a period of one week for the trial of criminal and civil cases; sixth Monday after the first Monday in September to continue for two weeks, the first week for the trial of criminal cases only, and the second week for the trial of civil cases only.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

H.B. 1288

CHAPTER 277

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED "AN ACT TO REQUIRE THE LIQUIDATION BY THE COMMISSIONER OF BANKS OF ALL BANKING INSTITUTIONS NOW IN RECEIVERSHIP IN THE STATE COURTS, AND TO MAKE THIS LIQUIDATION MANDATORY AND EXCLUSIVE" TO CORRECT AN ERROR THEREIN, AND BEING HOUSE BILL NUMBER TWO HUNDRED SEVENTY-ONE, RATIFIED APRIL TWENTY-FIFTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number two hundred and seventy-one entitled "An act to require the liquidation by the Commissioner of Banks of all banking institutions now in receivership in the state courts, and to make this liquidation mandatory and exclusive," ratified April the twenty-fifth, one thousand nine hundred and thirty-five, be, and the same is hereby amended by striking out in line seven of section one the word "five" and inserting in lieu thereof the word "six." Amend said bill further by striking out in line two of section three the word "five" and inserting in lieu thereof the word "six."

H. B. 271, Public Laws 1935, amended, as to liquidation by Commissioner of Banks of all banks in receivership.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1935.

H.B. 276

CHAPTER 278

AN ACT TO AMEND CHAPTER SEVENTY-EIGHT OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, INCREASING THE SALARIES OF SOLICITORS OF THE SUPERIOR COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seventy-eight of the Public Laws of North Carolina, one thousand nine hundred and thirty-three, be, and the same is hereby amended by striking out all of section one and inserting in lieu thereof the following:

Ch. 78, Public Laws 1933, amended.

"That the several Solicitors of the Judicial Districts of the State of North Carolina shall each receive, as full compensation for services as Solicitor, the sum of forty-five hundred

Salaries of Solicitors of Judicial Districts.

dollars (\$4500.00), to be paid in equal monthly installments out of the State Treasury upon warrants duly drawn thereon, which said salaries shall be in lieu of fees or other compensation."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective date.

SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred and thirty-five.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 353

CHAPTER 279

AN ACT TO AMEND PARAGRAPH THIRTY-SIX OF SECTION TWO THOUSAND SEVEN HUNDRED EIGHTY-SEVEN OF THE CONSOLIDATED STATUTES, SO AS TO GRANT TO CITIES AND TOWNS THE POWER TO REQUIRE THE OPERATORS OF FOR HIRE CARS TO FURNISH LIABILITY INSURANCE OR SURETY BONDS.

The General Assembly of North Carolina do enact:

C. S. 2787, amended.

SECTION 1. That paragraph thirty-six of Section two thousand seven hundred eighty-seven of the Consolidated Statutes be amended by adding to said paragraph the following:

Cities and towns given power to require operators of taxis to post liability insurance or surety bonds.

"Section 1. To require that the operator of every jitney bus or taxicab and of every other motor vehicle, (other than jitney busses and taxicabs, operated under the jurisdiction of the Utilities Commission of North Carolina), engaged in the business of transporting passengers for hire over the public streets of such city or town shall furnish and keep in effect for each such jitney bus, taxicab or other such motor vehicle so operated a policy of insurance or surety bond with sureties whose solvency shall at all times be subject to the approval of the governing body of such city or town, said policy of insurance or surety bond to be in such amount as may be fixed by the governing body of such city or town, not to exceed the sum of ten thousand dollars (\$10,000.00), and to be conditioned on such operator responding in damages for any liability incurred on account of any injury to persons or damage to property resulting from the operation of any such jitney bus, taxicab or other such motor vehicle, and to be filed with the governing body of such city or town as a condition precedent to the operation of any such jitney bus, taxicab or other such motor vehicle over the streets of such city or town."

Maximum amount of bond.

Conditions of bond.

Filing with municipality.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after September first, one thousand and nine hundred thirty-five. Effective date.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 718

CHAPTER 280

AN ACT RELATING TO THE SALARY OF THE COMMISSIONER OF PUBLIC UTILITIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section five of chapter one hundred and thirty-four, Public Laws of one thousand nine hundred and thirty-three, be amended by striking out the words and figures "forty-five hundred dollars" in line two of said section and inserting in lieu thereof the words "six thousand dollars." Ch. 134, Public Laws 1933, amended, increasing salary of Utilities Commissioner.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after June thirtieth, one thousand nine hundred thirty-five. Effective date.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 1067

CHAPTER 281

AN ACT FOR THE RELIEF OF MRS. ANNIE BURGIN CRAIG.

Whereas, the Honorable Locke Craig, one time Governor of the State of North Carolina, as private citizen, as Representative in the General Assembly, and finally as Governor, rendered service of inestimable value to the State of North Carolina; and Preamble: Public service of Ex-Governor Locke Craig.

Whereas, after retirement from the office of Governor, he suffered a complete collapse in health, the direct result of his strenuous efforts in the public service, and continued an invalid, utterly incapacitated from earning a living, until death, leaving Mrs. Annie Burgin Craig, his widow; and Broken health during last days.

Whereas, his widow, left penniless at the time of the death of her distinguished husband, is unable, in spite of strenuous efforts, to obtain means of sustenance as becomes the widow of the late Governor Locke Craig; *Now, therefore*, Inability of widow to obtain sustenance.

The General Assembly of North Carolina do enact:

Monthly ap-
propriation
made to
widow during
her life.

SECTION 1. That there is hereby appropriated for the use of Mrs. Annie Burgin Craig the sum of seventy-five (\$75.00) dollars per month to be paid monthly during the term of her natural life from the General Fund of the State of North Carolina.

SEC. 2. That this act shall be in force and effect from and after the date of its ratification.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 1081

CHAPTER 282

AN ACT TO REGULATE THE OPERATION OF CERTAIN COIN OPERATED GAMES, DEVICES AND APPARATUS, AND TO FIX THE PENALTIES FOR THE VIOLATION OF THE PROVISIONS HEREIN.

The General Assembly of North Carolina do enact:

Operation of
slot machines
declared un-
lawful.

SECTION 1. That it shall be unlawful to manufacture, own, store, keep, possess, sell, rent, lease, let on shares, lend or give away, transport, except transporting into or from the state, or expose for sale or lease, or to offer to sell, except where sale is made for delivery without the state, rent, lease, let on shares, lend or give away, or to permit the operation of, or for any person to permit to be placed, maintained, used or kept in any room, space or building owned, leased or occupied by him or under his management or control, any slot machine or device except as hereinafter defined.

Receiving there-
from of money
or credit also
prohibited.

SEC. 2. That it shall be unlawful to make or permit to be made with any person any agreement with reference to any slot machine or device, except as hereinafter permitted, pursuant to which the user thereof, as a result of any element of chance over which the operator may not have any control, or the outcome unpredictable to him, may become entitled to receive any money, credit, allowance, or thing of value or additional chance or right to use such machines or device, or to receive any checks, slug, token or memorandum entitling the holder to receive any money, credit, allowance or thing of value.

Slot machine
defined.

SEC. 3. That any machine, apparatus or device is a slot machine or device prohibited by the provisions of this act if it is one that is adapted for use in such a way that, as a result of the insertion of any piece of money or coin or other object, such machine or device is caused to operate or may be operated, and by reason of any element of chance over which the operator cannot have any control over the outcome of the

operation of such machine or device each and every time the same is operated, or to the operator the outcome of each separate operation of such machine or device is unpredictable in advance of each and every operation of such machine or device, may receive or become entitled to receive any piece of money, credit, allowance or thing of value, or any check, slug, token or memorandum, whether of value, except as herein permitted, which may be exchanged for any money, credit, or thing of value or allowance, or which may be given in trade or the user may secure additional chances or rights to use such machine, apparatus or device, irrespective of whether it may, apart from any element of chance over which the user may not have any control over the outcome of the operation or where the definite outcome of each separate operation of such machine or device is not predictable to the user in advance, or the outcome of such operation is not dependent in whole or in part upon skill and practice of the operator, also sell, deliver, or present some merchandise, indication, or weight, entertainment or other thing of value.

Unpredictable outcome of operation.

Receiving money or tokens exchangeable for value.

Outcome not dependent upon skill.

SEC. 4. No person who has charge of the supervision of such coin operated devices shall permit any person under the age of eighteen (18) years to engage in the operation of such devices unless such person be accompanied by a parent or other person in loco parentis who, being present, sanctions such play.

Minors barred from playing machines.

SEC. 5. That any person, firm or corporation owning, operating, leasing, or displaying with the intent to lease or operate any coin operated machine or device in violation of any of the provisions of this act shall be guilty of a misdemeanor and shall, upon conviction thereof, be fined not less than twenty-five (\$25.00) dollars nor more than two hundred (\$200.00) dollars, and each and every operation of any device prohibited by this act shall be deemed a separate and distinct offense.

Violation made misdemeanor.

SEC. 6. For the purposes of this act, the proprietor of any place of business in which any coin operated machine may be found shall be deemed the operator thereof for the purpose of enforcing the penalties herein provided.

Proprietor of place where machine is located deemed operator.

SEC. 7. That any article or apparatus contained or kept in violation of any provision of this act is a public nuisance.

Machines declared public nuisance.

SEC. 8. That this act shall not apply to the counties of Alleghany, Burke, Davidson, Gates, Harnett, Hyde, Lincoln, Madison, Onslow, Sampson and Alexander.

Counties excepted.

SEC. 9. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 10. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 1240

CHAPTER 283

AN ACT TO AMEND CHAPTER TWO HUNDRED THIRTY-FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATIVE TO TERMS OF SUPERIOR COURT FOR SAMPSON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 234, Public
Laws 1933,
and C. S.
1443, amended.

SECTION 1. That chapter two hundred and thirty-four of the Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, being "An act to amend section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina, relating to terms of superior courts in the sixth judicial district," be, and the same is hereby amended by striking out all of the last paragraph of section one of said act, relating to the terms of the Superior Court for Sampson County, and inserting in lieu of said paragraph the following:

Terms of
Superior Court
in Sampson
County.

"Sampson County—Fourth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal or civil cases, or both; third Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; eighth Monday after the first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; fourth Monday before the first Monday in September, to continue for two weeks, for the trial of criminal or civil cases, or both; first Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only; seventh Monday after the first Monday in September, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 1254

CHAPTER 284

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC DRUNKENNESS IN NASH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof a new sub-section as follows:

C. S. 4458, amended, as to punishment for public drunkenness in Nash County.

"10. By a fine of not less than five nor more than fifty dollars or by imprisonment not more than thirty days in Nash County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 1276

CHAPTER 285

AN ACT TO REPEAL SECTIONS 5960-5968 OF THE CONSOLIDATED STATUTES, AND ALL AMENDMENTS THERETO, RELATING TO THE ABSENTEE BALLOT LAW, AND TO AMEND SECTION 6055, CONSOLIDATED STATUTES, RELATING TO ASSISTANCE TO VOTERS, TO APPLY ONLY TO PRIMARY ELECTIONS TO BE HELD IN BLADEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of Article Nine, Chapter Ninety-seven, sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes, and all amendments thereto, shall not apply to primary elections held in Bladen County, but shall apply to general elections.

C. S. 5960-5968, amended, repealing Absentee Ballot Law in Bladen County primaries.

SEC. 2. That any voter in a primary election held in Bladen County may be accompanied into the voting booth by any member of his or her immediate family for the purpose of aiding in the marking of his or her ballot. No other person whomsoever shall be permitted to assist any voter in the marking of his or her ballot in such primary election.

Assistants to voters.

SEC. 3. That the provisions of this act shall apply only to Bladen County.

Application of Act.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

H.B. 1300

CHAPTER 286

AN ACT TO AMEND SECTION TWO, CHAPTER FOUR HUNDRED FIFTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO SALES OF REAL ESTATE FOR TAXES IN GRANVILLE COUNTY AND THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

Ch. 457, Public Laws 1933, amended.

SECTION 1. That section two, chapter four hundred fifty-seven, Public Laws of one thousand nine hundred and thirty-three, be and the same is hereby stricken out, and the following be and the same is hereby substituted therefor and known and designated as section two of said act:

Time of tax sales in Granville County and its municipalities.

"Sec. 2. That so far as the provisions of such laws in force on January first, one thousand nine hundred and thirty-five, relate to taxes levied by Granville County or any municipality therein in the years one thousand nine hundred and thirty-four and one thousand nine hundred and thirty-five, all actions and proceedings required by such provisions to be taken in the months of May, June and July, in the years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, shall be taken in the months of August, September and October, respectively, in the years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, respectively: *Provided*, that in addition to penalties already provided for by law, all amounts of unpaid taxes for the year one thousand nine hundred and thirty-four shall bear interest at the rate of six percent (6%) from June first, one thousand nine hundred and thirty-five, to the date when sales of lands for one thousand nine hundred and thirty-four delinquent taxes are made; and *provided*, that in addition to penalties already provided by law, all amounts of unpaid taxes for the year one thousand nine hundred and thirty-five shall bear interest at the rate of six percent (6%) from June first, one thousand nine hundred and thirty-six, to the date when sales of lands for one thousand nine hundred and thirty-five delinquent taxes are made."

Penalties on 1934 taxes.

On 1935 taxes.

SEC. 2. That all laws and clauses of laws in conflict with this act relating to Granville County and the municipalities therein are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

S.B. 345

CHAPTER 287

AN ACT TO AMEND CHAPTER ONE HUNDRED, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AS AMENDED BY CHAPTER EIGHT, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATING TO SANITARY DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section four of Section seven, Chapter one hundred, Public Laws of One Thousand Nine Hundred and Twenty-Seven, be and the same is hereby amended by striking out all of sub-section four and the following enacted as a substitute therefor:

Ch. 100, Public Laws 1927, amended, as to sanitary districts.

"4. To cause taxes to be levied and collected upon all the taxable property within the district sufficient to meet the obligations of the district evidenced by bonds, certificates of indebtedness and Revenue Anticipation Notes issued against the district and to pay all obligations incurred by the district in the performance of all of its lawful undertakings."

Tax levies to meet bonded and other debts.

SEC. 2. That Section seven of Chapter one hundred, Public Laws of One Thousand Nine Hundred Twenty-Seven, as amended by Chapter eight, Public Laws of One Thousand Nine Hundred Thirty-Three, be and the same is hereby amended by adding after sub-section ten an additional sub-section to be numbered eleven to read as follows:

Ch. 8, Public Laws 1933, amended.

"11. Subject to the approval of the State Board of Health, to engage in and undertake the prevention and eradication of malaria within the district by the eradication of the mosquito and to that end the Sanitary District Board of said sanitary district is hereby empowered to employ sufficient employees suitable to the accomplishment of this work."

Eradication of malaria.

SEC. 3. Amend the first paragraph of Section seventeen, Chapter one hundred, Public Laws of One Thousand Nine Hundred Twenty-Seven, by striking out the period at the end of said first paragraph, inserting a comma in lieu thereof and adding the following:

1927 law again amended.

Issuance of
revenue anti-
cipation notes.

"Revenue Anticipation Notes issued against the district and to pay all obligations incurred by the district in the performance of its lawful undertakings."

Law again
amended.

SEC. 4. Amend Section seventeen, Chapter one hundred, Public Laws of One Thousand Nine Hundred Twenty-Seven, by adding at the end of the second paragraph thereof a new paragraph to read as follows:

Method of de-
termining an-
nual revenue
needed.

"The Sanitary District Board of any sanitary district, in lieu of collecting the taxes in the manner as hereinbefore provided, may cause to be listed by all the taxpayers residing within the district with the person designated by the District Board, all the taxable property located within the district, and after determining the amount of funds to be raised for the ensuing year in excess of the funds available from surplus operating revenues set aside as provided in Section twenty, Chapter one hundred, Public Laws of One Thousand Nine Hundred Twenty-Seven, as amended by Chapter eight, Public Laws of One Thousand Nine Hundred Thirty-Three, to provide payment of interest and the proportionate part of the principal of all outstanding bonds, certificates of indebtedness, Revenue Anticipation Notes issued against the district and to pay all obligations incurred by the district in the performance of all of its lawful undertakings, to determine the number of cents per one hundred (\$100.00) dollars necessary to raise said amount. The said Sanitary District Board in its next annual levy shall levy against all taxable property in the district the number of cents per one hundred (\$100.00) dollars necessary to raise the amount with which to pay the obligations of the district, including principal and interest on bonds, certificates of indebtedness, Revenue Anticipation Notes and other lawful obligations of the district, which tax shall be collected in the same manner as taxes of other political sub-divisions of the State of North Carolina are collected by a tax collector, to be selected by the Sanitary District Board of the sanitary district electing to assess, levy and collect its taxes in the manner herein provided. The tax collector selected by said Sanitary District Board and the depository, in which said taxes so collected are deposited, shall qualify in the same manner and give the necessary surety bonds as are required of tax collectors and depositories of county funds in the county or counties in which said sanitary districts are located."

How to fix
rate per \$100
of valuation.

Levy of taxes
on basis thus
settled upon.

Method of col-
lecting tax
levied.

Bonds of tax
collectors.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

S.B. 426

CHAPTER 288

AN ACT CREATING THE RURAL ELECTRIFICATION AUTHORITY OF NORTH CAROLINA FOR THE PURPOSE OF PROMOTING AND ENCOURAGING THE FULLEST POSSIBLE USE OF ELECTRIC ENERGY IN THE STATE BY MAKING ELECTRIC ENERGY AVAILABLE TO SAID INHABITANTS OF THE STATE AT THE LOWEST COST CONSISTENT WITH SOUND ECONOMY AND PRUDENT MANAGEMENT AND DEFINING SOME OF ITS POWERS AND DUTIES.

The General Assembly of North Carolina do enact:

SECTION 1. An agency to be known as the North Carolina Rural Electrification Authority is hereby created as an agency of the State of North Carolina, such authority to consist of six members to be appointed by the Governor of North Carolina; two appointed for the term of two years; two for a term of four years and two for a term of six years, and their successors shall be appointed for a term of four years.

N. C. Rural
Electrification
Authority created.

Appointment by
Governor.

Terms of
members.

SEC. 2. The purpose of said North Carolina Rural Electrification Authority is to secure electrical service for the rural districts of the State where service is not now being rendered, and it is hereby empowered to do the following in order to accomplish that purpose:

Purpose stated.

Powers.

(a) To investigate all applications from communities unserved, or inadequately served, with electrical energy in North Carolina, and to determine the feasibility of obtaining such service therefor.

Investigation
of applications
from com-
munities un-
served.

(b) To employ such personnel as shall be necessary to conduct surveys, assist the several communities to organize and finance extensions of rural distribution lines; to negotiate with power companies and other agencies for the supply of electric energy for and on behalf of the rural communities that desire service.

Conduct of
surveys.

Negotiations
with power
companies.

(c) To contact the power companies and other agencies contiguous to the area and areas desiring service, for the purpose of arranging for the extension by said companies, or other agencies, of service in that community for such extension as may be feasible for the power company, or other agency, contiguous to the area to finance itself.

Arranging for
extension of
service.

(d) To make estimates of costs of extension which the power company would not be willing to finance and report such findings to the citizens of the community desiring service or to the corporations organized under this bill, to be known as "Electric Membership Corporations."

Estimating cost
of service.

Electric Mem-
bership Corpora-
tions.

Estimating service charges.

(e) To estimate the service charges which said community would have to set up in addition to the rates for energy as may be found necessary in order to make extension self-liquidating.

Establishment of rates by Utilities Commission.

(f) To have authority to call upon the Utilities Commission of the State to fix such rates and service charges as will be necessary to accomplish the purpose, and the right to petition the Utilities Commission to require extension of lines by the power companies when, in its opinion, it is proper and feasible.

Also requiring extension of lines.

Exercising power of eminent domain for lines.

(g) To have the power of eminent domain for the purpose of condemning rights of way for the erection of transmission and distribution lines, either in its own name, or in its own name on behalf of the electric membership corporations to be formed as provided by law.

Obtaining assistance from U. S. Government.

(h) To have such right and authority to secure for said local communities or electric membership corporations as may be set up assistance from any agency of the United States Government, either by gift or loan, as may be possible to aid said local community in securing electric energy for said community.

Investigation of applications to form electric membership corporations.

(i) To investigate all applications from communities for the formation of electric membership corporations and determine and pass upon the question of granting the authority to form such corporations; to provide forms for making such applications; and to do all things necessary to a proper determination of the question of establishment of the local electric membership corporations.

Acting as agents of such corporations.

(j) To act as agent for any electric membership corporations formed under direction or permission of the North Carolina Rural Electrification Authority in securing loans or grants from any agency of the United States Government.

Prescribing general rules and regulations.

(k) To prescribe rules and regulations and the necessary blanks for the electric membership corporations in making applications for grant or loan from any agency of the United States Government.

General powers.

(l) To do all other acts and things which may be necessary to aid the rural communities in North Carolina to secure electric energy.

Authority not granted power to fix rates or order line extensions.

SEC. 3. The authority itself shall not be a rate making body, and shall have no power to fix the rates or service charges, or to order the extension of lines by the power companies. The function of making rates and service charges and orders for the extension of lines shall remain in the Utilities Commission of North Carolina, and the authority shall only have the right of suggestion and petition to the Utilities Commission of its opinion as to the proper rates and service charges and line extensions, and no rate recommended or sug-

Right of suggestion and petition.

gested by the authority shall be effective until approved by the Utilities Commission: *Provided*, that if the Utilities Commission of North Carolina does not have the right under the existing law to fix service charges in addition to the rates prescribed for electrical energy, and the power to order line extensions, such power and authority is hereby granted the Utilities Commission of North Carolina to fix and promulgate service charges in addition to rates in any community which avails itself of this act, and form a corporation authorized hereunder to be known as electric membership corporation, and to order line extensions when it shall determine that the same is proper and feasible.

Power granted Utilities Commission to fix rates and order extensions.

SEC. 4. Promptly after their appointment the authority shall meet and organize at such meeting, and at the first meeting of each year thereafter, the members shall choose from their number a chairman. They shall also choose a secretary, who shall be a competent engineer and shall fix his salary subject to the approval as provided in chapter two hundred and seventy-seven of the Public Laws of nineteen hundred and thirty-one, as amended by chapter forty-six of the Public Laws of nineteen hundred and thirty-three.

Organization meeting of Authority.

Chairman and secretary.

SEC. 5. All members of the authority, except the chairman and secretary, shall serve without compensation, except for their actual expenses incurred with the performance of their duties.

No pay for Authority except secretary; expenses allowed.

SEC. 6. For the purpose of defraying expenses and salaries of the electrical authority as hereby created, there is hereby appropriated from the general fund of the State the sum of ten thousand (\$10,000) dollars annually.

Annual appropriation for purpose.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

S.B. 516

CHAPTER 289

AN ACT TO AMEND CHAPTER TWO HUNDRED THIRTY-FOUR PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATING TO THE SUPERIOR COURTS OF DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter two hundred thirty-four, relating to the Superior Courts of Duplin County, Public Laws, nineteen hundred and thirty-three, page three hundred sixty-two, line twenty-four, after the word "may" and before the word

Ch. 234, Public Laws 1933, and C. S. 1443, amended, as to civil jurisdiction at terms of Duplin County Superior Court.

"make," insert the following, "hear and determine all motions in civil matters, not requiring a jury trial, and."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

S.B. 373

CHAPTER 290

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHTY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE ENTITLED "AN ACT TO PROVIDE THE MANNER IN WHICH THE ISSUANCE OF BONDS OR NOTES OF A UNIT AND THE INDEBTEDNESS OF A UNIT MAY BE VALIDATED."

The General Assembly of North Carolina do enact:

SECTION 1. That Section four of Chapter one hundred eighty-six of the Public Laws of one thousand nine hundred thirty-one, the same being an Act entitled "An Act to provide the manner in which the issuance of bonds or notes of a unit and the indebtedness of a unit may be validated," be and the same is hereby amended as follows: By striking out in lines one and two of said Section the words "prior to July first, one thousand nine hundred and thirty-two, but not thereafter, following" and inserting in lieu thereof the word "after"; by striking out in line four of said Section the words "bonds or notes" and inserting in lieu thereof the words "refunding or funding bonds"; by striking out in lines five and six of said Section the words "for the purpose of funding obligations or alleged obligations other than bonded debt"; by striking out in line seven of said Section the words "or notes"; by striking out in line nine of said Section the words "or notes"; by striking out in line twelve of said Section the words "or notes"; by striking out in line twenty of said Section the word "four" and inserting in lieu thereof the word "three"; by striking out in lines twenty-two and twenty-three of said Section the words "such newspaper to be designated by the court having jurisdiction of the action" and the semi-colon immediately following said words; by striking out in line twenty-four of said Section the word "thirty" and inserting in lieu thereof the word "twenty"; by striking out in line twenty-eight of said Section the word "thirty" and inserting in lieu thereof the word "twenty"; by striking out in lines twenty-nine and thirty of said Section the words "such bonds and" and inserting in lieu thereof the words "the indebtedness to be refunded or funded or the validity of such refunding or funding bonds or"; and by inserting in line thirty-nine of said Section, before the word "funded," the words "refunded or."

Ch. 186, Public Laws 1931, amended, as to issuance of bonds or notes by local units.

Other amendments.

SEC. 2. That Section five of Chapter one hundred eighty-six of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended as follows: By substituting a colon for the period in line seven of said Section and inserting thereafter the following: "*Provided, however,* that an appeal from a decree in such action must be taken within thirty days from the date of rendition of such decree"; by striking out in line seven of said Section the word "judgment" and inserting in lieu thereof the words "a decree"; and by striking out in line nine of said Section the words "as judging" and inserting in lieu thereof the word "adjudging."

Again amended.

Appeal from
decree vali-
dating bonds.

SEC. 3. That Section six of Chapter one hundred eighty-six of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended as follows: By striking out all of lines one, two, three, and four and the words "Superior Court" in line five of said Section and inserting in lieu thereof the following:

Again amended.

"If (a) the Superior Court shall render a decree validating such bonds and the means of payment provided therefor and no appeal shall be taken within the time prescribed herein, or (b) if taken, the decree validating such bonds and the means of payment provided therefor shall be affirmed by the Supreme Court, or (c) if the Superior Court shall render a decree adjudging that such bonds and the means of payment provided therefor are, in whole or in part, invalid and illegal, and on appeal the Supreme Court shall reverse such decree and sustain the validity of such bonds and the means of payment provided therefor (in which case the Supreme Court shall issue its mandate to the Superior Court requiring it to render a decree validating such bonds and the means of payment provided therefor), the decree of the Superior Court validating such bonds and the means of payment provided therefor."

Decree of
Superior and
Supreme Courts
validating
bonds.

SEC. 4. That Section nine of Chapter one hundred eighty-six of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended as follows: By striking out in lines one and two of said Section the words "at any time prior to July first, one thousand nine hundred thirty-two, but not thereafter, any" and inserting in lieu thereof the word "Any"; by striking out in lines twenty-seven and twenty-eight of said Section the following sentence: "A copy of this section shall be published with the said notice" and inserting in lieu thereof the sentence "Such notice shall contain a statement that it is being published under the provisions of this Section"; by substituting a period for the comma in line forty-six and by striking out in lines forty-six and forty-seven of said Section the words "or commenced at least two

Again amended.

days prior to the issuance of said bonds or notes"; by striking out in lines seven and eight of said section the words "since March first, one thousand nine hundred twenty-nine" and inserting in lieu thereof the words "prior to passage of such resolution."

SEC. 5. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

S.B. 427

CHAPTER 291

AN ACT PROVIDING FOR THE FORMATION OF NON-PROFIT MEMBERSHIP CORPORATIONS TO BE KNOWN AS ELECTRIC MEMBERSHIP CORPORATIONS FOR THE PURPOSE OF PROMOTING AND ENCOURAGING THE FULLEST POSSIBLE USE OF ELECTRIC ENERGY IN THE STATE BY MAKING ELECTRIC ENERGY AVAILABLE TO THE INHABITANTS OF THE STATE AT THE LOWEST COST CONSISTENT WITH SOUND ECONOMY AND PRUDENT MANAGEMENT OF THE BUSINESS OF SUCH CORPORATIONS; PROVIDING FOR THE RIGHTS, POWERS AND DUTIES OF SUCH CORPORATIONS; AUTHORIZING AND REGULATING THE ISSUANCE OF BONDS BY SUCH CORPORATIONS; AND PROVIDING FOR THE PAYMENT OF SUCH BONDS.

The General Assembly of North Carolina do enact:

Title of Act.	SECTION 1. That this act may be cited as the "Electric Membership Corporation Act".
Definitions.	SEC. 2. That the following terms, whenever used or referred to in this act, shall have the following meanings, unless a different meaning clearly appears from the context:
"Corporation."	(a) "corporation" shall mean a corporation formed under this act.
"Person."	(b) "person" shall mean and include natural persons, firms, associations, corporations, business trusts, partnerships and bodies politic.
"Acquire."	(c) "acquire" shall mean acquire by purchase, lease, devise, gift or other mode of acquisition.
"Law."	(d) "law" shall mean any act or statute, general, special or local of this State.
"Federal agency."	(e) "federal agency" shall mean and include the United States of America, the President of the United States of America, the Federal Emergency Administrator of Public Works and any and all other authorities, agencies, and instru-

mentalities of the United States of America, heretofore or hereafter created.

(f) "board" shall mean the board of directors of a corporation formed under this Act. "Board."

SEC. 3. When any number of persons residing in the community not served, or inadequately served, with electrical energy desire to secure electrical energy for their community and desire to form corporations to be known as electric membership corporations for said purpose, they shall file application with the North Carolina Rural Electrification Authority for permission to form such corporation.

Formation of electric membership corporations in unserved communities.

Filing application with N. C. Rural Electrification Authority.

SEC. 4. Whenever any such application is made by as many as five members of the community, the North Carolina Rural Electrification Authority shall cause a survey of said territory to be made and if, in its opinion, the proposal is feasible, shall issue to said community a privilege for the formation of a corporation as hereinafter set out. Whenever an application has been filed by any community with the North Carolina Rural Electrification Authority, and its application for formation of an electric membership corporation has been approved, the same may be formed as hereinafter provided.

Issuance of privilege for formation of such corporation.

SEC. 5. *Formation authorized.* Any number of natural persons not less than three may, by executing, filing and recording a certificate as hereinafter provided, form a corporation not organized for pecuniary profit for the purpose of promoting and encouraging the fullest possible use of electric energy in the rural section of the State by making electric energy available to inhabitants of the State at the lowest cost consistent with sound economy and prudent management of the business of such corporations. Whenever an electric membership corporation is formed in the manner herein provided, all property owned by said corporation and used exclusively for the purpose of said corporation shall be held in the same manner and subject to the same taxes and assessments as property owned by any county or municipality of the State, so long as said property is owned by said electric membership corporation and is used for the purpose for which the corporation was formed.

Method of filing certificate.

Holding property.

Taxes and assessments.

SEC. 6. *Certificate of incorporation.* The certificate of incorporation shall be entitled and endorsed "Certificate of Incorporation of _____ Electric Membership Corporation" (the blank space being filled in with the name of the corporation), and shall state:

Certificate of incorporation.

Contents.

(a) The name of the corporation, which name shall be such as to distinguish it from any other corporation.

Name of corporation.

(b) A reasonable description of the territory in which its operations are principally to be conducted.

Description of territory.

Principal office.	(c) The location of its principal office and the post office address thereof.
Number of directors.	(d) The maximum number of directors, not less than three.
Names and addresses of directors.	(e) The names and post office addresses of the directors, not less than three, who are to manage the affairs of the corporation for the first year of its existence, or until their successors are chosen.
Period of existence.	(f) The period, if any, limited for the duration of the corporation. If the duration of the corporation is to be perpetual, this fact should be stated.
Terms of admission of members.	(g) The terms and conditions upon which members of the corporation shall be admitted.
General provisions.	(h) The certificate of incorporation of a corporation may also contain any provision not contrary to law which the incorporators may choose to insert for the regulation of its business, and for the conduct of the affairs of the corporation; and any provisions, creating, defining, limiting or regulating the powers of the corporation, its directors and members.
Incorporators must be residents of territory to be served.	SEC. 7. <i>Execution and filing of certificate of incorporation.</i> The natural persons executing the certificate of incorporation shall be residents of the territory in which the principal operations of the corporation are to be conducted who are desirous of using electric energy to be furnished by the corporation. The certificate of incorporation shall be acknowledged by the subscribers before an officer qualified to administer oaths. When so acknowledged, the certificate may be filed in the office of the Secretary of State, who shall forthwith prepare a certified copy or copies thereof and forward one to the Clerk of the Superior Court in each county in which a portion of the territory of the corporation is located, who shall forthwith file such certified copy or copies in their respective offices and record the same as other certificates of incorporation are recorded. As soon as the provisions of this section have been complied with, the proposed corporation described in the certificate so filed, under its designated name, shall be and constitute a body corporate.
Acknowledgement of certificate.	
Filing.	
Certified copies.	
Disposition.	
Declared body corporate.	
Board of directors.	SEC. 8. <i>Board of directors.</i> Each corporation formed hereunder shall have a board of directors and the powers of a corporation shall be vested in and exercised by a majority of the directors in office. The directors of the corporation, other than those named in its certificate of incorporation, shall be elected annually by the members entitled to vote. The directors must be members and shall not be entitled to compensation for their services. The board shall elect annually from its own number a president and a secretary.
Elected annually.	
To serve without pay.	
President and secretary.	

SEC. 9. *Powers of board.* The board shall have power to do all things necessary or convenient in conducting the business of a corporation, including, but not limited to:

Powers of directors.

(a) The power to adopt and amend by-laws for the management and regulation of the affairs of the corporation. The by-laws of a corporation may make provisions, not inconsistent with law or its certificate of incorporation, regulating, the admission, withdrawal, suspension or expulsion of members; the transfer of membership; the fees and dues of members and the termination of memberships on non-payment of dues or otherwise; the number, times and manner of choosing, qualifications, terms of office, official designations, powers, duties and compensation of its officers; defining a vacancy in the board or in any office and the manner of filling it; the number of members, not less than a majority, to constitute a quorum at meetings, the date of the annual meeting and the giving of notice thereof, and the holding of special meetings and the giving of notice thereof; the terms and conditions upon which the corporation is to render service to its members, the disposition of the revenues and receipts of the corporation; regular and special meetings of the board and the giving of notice thereof.

By-laws.

Provisions in.

(b) To appoint agents and employees and to fix their compensation and the compensation of the officers of the corporation.

Agents and employees.

(c) To execute instruments.

Executing instruments.

(d) To delegate to one or more of the directors or to the agents and employees of a corporation such powers and duties as it may deem proper.

Delegation of powers and duties.

(e) To make its own rules and regulations as to its procedure.

Rules and regulations.

SEC. 10. *Certificates of membership.* A corporation may issue to its members certificates of membership and each member shall be entitled to only one vote at the meetings of the corporation.

Membership certificates.

Voting by members.

SEC. 11. *Corporate purpose.* The corporate purpose of each corporation formed hereunder shall be to render service to its members only, and no person shall become or remain a member unless such person shall use energy supplied by such corporation and shall have complied with the terms and conditions in respect to membership contained in the by-laws of such corporation.

Membership denied to non-users of current.

SEC. 12. *General grant of powers.* Each corporation formed under this act is hereby vested with all power necessary or requisite for the accomplishment of its corporate purpose and capable of being delegated by the legislature; and no enumeration of particular powers hereby granted shall be construed

General grant of corporate powers.

to impair any general grant of power herein contained, nor to limit any such grant to a power or powers of the same class as those so enumerated.

Specific grant of powers.

SEC. 13. *Specific grant of powers.* Subject only to the Constitution of the State, a corporation created under the provisions of this act shall have power to do any and all acts or things necessary or convenient for carrying out the purpose for which it was formed, including, but not limited to:

Sue and be sued.

(a) To sue and be sued.

Corporate seal.

(b) To have a seal and alter the same at pleasure.

Property rights.

(c) To acquire, hold and dispose of property, real and personal, tangible and intangible, or interests therein, and to pay therefor in cash or on credit, and to secure and procure payment of all or any part of the purchase price thereof on such terms and conditions as the board shall determine.

Rendition of service.

(d) To render service and to acquire, own, operate, maintain and improve a system or systems.

Pledging revenue and mortgaging property.

(e) To pledge all or any part of its revenue or mortgage or otherwise encumber all or any part of its property for the purpose of securing the payment of the principal of and interest on any of its obligations.

Application for extension of lines.

(f) The right to apply to the North Carolina Rural Electrification Authority for permission to construct or place any parts of its system or lines in and along any State highway or over any lands which now, or may be, the property of this State, or any political subdivision thereof. In all questions involving the right of way, or the right of eminent domain, the rulings of the North Carolina Electrification Authority shall be final.

Acceptance of gifts or grants.

(g) To accept gifts or grants of money, property, real or personal, from any person or federal agency, and to accept voluntary and uncompensated services.

Contract making.

(h) To make any and all contracts necessary or convenient for the full exercise of the powers in this act granted, including, but not limited to, contracts with any person or federal agency, for the purchase or sale of energy; for the management and conduct of the business of the corporation, including the regulation, of the rates, fees or charges for service rendered by the corporation.

Right to dispose of property.

(i) To sell, lease, mortgage or otherwise encumber or dispose of all or any part of its property, as hereinafter provided.

Contracting debts.

(j) To contract debts, borrow money, and to issue or assume the payment of bonds.

Collection of charges.

(k) To fix, maintain and collect fees, rents, tolls and other charges for service rendered.

(1) To perform any and all of the foregoing acts and to do any and all of the foregoing things under, through or by means of its own officers, agents and employees, or by contracts with any person or federal agency.

General powers.

SEC. 14. Whenever an electric membership corporation is formed in the manner herein provided, the same shall, and is hereby declared to be a public agency, and shall have within its limits for which it was formed the same rights as any other political subdivision of the State, and all property owned by said corporation and used exclusively for the purpose of said corporation shall be held in the same manner and subject to the same taxes and assessments as property owned by any county or municipality of the State so long as said property is owned by said electric membership corporation and is used for the purposes for which the corporation was formed.

Declared public agency of State.

Taxation and assessments on property.

SEC. 15. *Sale of property.* No corporation may sell, mortgage, lease or otherwise encumber or dispose of any of its property (other than merchandise and property, which in the judgment of the Board is not necessary or useful in operating the corporation) unless authorized so to do (a) by the votes of at least a majority of its members, and (b) the consent of the holders of seventy-five per centum (75%) in amount of the bonds of such corporation then outstanding is obtained.

Procedure for disposing of property.

SEC. 16. *Issuance of bonds.* A corporation formed hereunder shall have power and is hereby authorized, from time to time, to issue its bonds in anticipation of its revenue for any corporate purpose. Said bonds may be authorized by resolution or resolutions of the board, and may bear such date or dates, mature at such time or times, not exceeding forty years from their respective dates, bear interest at such rate or rates, not exceeding six per centum per annum, payable semi-annually, be in such denominations, be in such form, either coupon or registered, carry such registration privileges, be executed in such manner, be payable in such medium of payment, at such place or places, and be subject to such terms of redemption, not exceeding par and accrued interest, as such resolution or resolutions may provide. Such bonds may be sold in such manner and upon such terms as the board may determine at not less than par and accrued interest. Any provision of law to the contrary notwithstanding, any bonds and the interest coupons appertaining thereto, if any, issued pursuant to this act shall possess all of the qualities of negotiable instruments.

Right to issue bonds.

Resolution for.

Maturities.

Interest rate.

Denominations.

Registration.

Redemption.

Sale.

Negotiability.

SEC. 17. *Covenants or agreements for security of bonds.* In connection with the issuance of any bonds, a corporation may make covenants or agreements and do any and all acts or

Securing bonds.

things that a business corporation can make or do under the laws of the State in order to secure its obligations or which, in the absolute discretion of the board, tend to make the obligations more marketable, notwithstanding that such covenants, agreements, acts and things may constitute limitations on the exercise of the powers herein granted.

Retiring bonds.	SEC. 18. <i>Purchase and cancellation of bonds.</i> A corporation shall have power out of any funds available therefor to purchase any bonds issued by it at a price not exceeding the principal amount thereof and accrued interest thereon. All bonds so purchased shall be cancelled.
Cancellation.	
Dissolution.	SEC. 19. <i>Dissolution.</i> Any corporation created hereunder may be dissolved by filing, as hereinafter provided, a certificate which shall be entitled and endorsed "Certificate of Dissolution of _____." (the blank space being filled in with the name of the corporation) and shall state:
Contents of certificate:	
Name.	(a) Name of the corporation, and if such corporation is a corporation resulting from a consolidation as herein provided, the names of the original corporations.
Date of first charter.	(b) The date of filing of the certificate of incorporation, and if such corporation is a corporation resulting from a consolidation as herein provided, the dates on which the certificates of incorporation of the original corporations were filed.
Intention to dissolve.	(c) That the corporation elects to dissolve.
Names and addresses of directors.	(d) The name and post office address of each of its directors, and the name, title and post office address of each of its officers.
Execution of certificate of dissolution.	Such certificate shall be subscribed and acknowledged in the same manner as an original certificate of incorporation by the president or a vice-president, and the secretary or an assistant secretary, who shall make and annex an affidavit, stating that they have been authorized to execute and file such certificate by the votes cast in person or by proxy by a majority of the members of the corporation entitled to vote.
Filing certified copy of certificate.	A certificate of dissolution and a certified copy or copies thereof shall be filed in the same place as an original certificate of incorporation and thereupon, the corporation shall be deemed to be dissolved.
Continuance for winding up affairs.	Such corporation shall continue for the purpose of paying, satisfying and discharging any existing liabilities or obligations and collecting or liquidating its assets, and doing all other acts required to adjust and wind up its business and affairs, and may sue and be sued in its corporate name. Any assets remaining after all liabilities or obligations of the corporation have been satisfied or discharged shall pass to and become the property of the State.
Remaining assets become State's property.	

SEC. 20. *Amendment of certificate of incorporation.* A corporation created hereunder may amend its certificate of incorporation to change its corporate name, to increase or reduce the number of its directors or change any other provision therein: *Provided, however,* that no corporation shall amend its certificate of incorporation to embody therein any purpose, power or provisions which would not be authorized if its original certificate, including such additional or changed purpose, power or provision were offered for filing at the time a certificate under this section is offered. Such amendment may be accomplished by filing a certificate which shall be entitled and endorsed "Certificate of Amendment of _____ Electric Membership Corporation" and state:

Method of amending charter.

Restrictions on amendments.

Contents of certificate of amendment:

(a) The name of the corporation, and if it has been changed, the name under which it was originally incorporated.

Name.

(b) The date of filing the certificate of incorporation in each public office where filed.

Date of filing charter.

(c) The purposes, powers, or provisions, if any, to be amended or eliminated, and the purposes, powers or provisions, if any, to be added or substituted. Such certificate shall be subscribed in the same manner as an original certificate of incorporation hereunder by the president or a vice-president, by the secretary or the assistant secretary, who shall make and annex an affidavit stating that they have been authorized to execute and file such certificate by the votes cast in person or by proxy by a majority of the members of the corporation entitled to vote. Such certificate shall be filed in the same places as an original certificate of incorporation and thereupon the amendment shall be deemed to have been effected.

Purposes and provisions of amendments.
Execution of amendment.

Filing certificate of amendment.

SEC. 21. Whenever any corporation organized hereunder desires to secure a grant or loan from any agency of the United States Government now in existence or hereafter authorized, they shall apply through the North Carolina Rural Electrification Authority and not direct to the United States Agency, and the said North Carolina Rural Electrification Authority alone shall have the authority to make applications for grants or loans to any corporations created hereunder.

Application for grant or loan from U. S. Government.

SEC. 22. *Separability of provisions.* If any provision of this act, or the application of such provision to any person, body, or circumstance, shall be held invalid, the remainder of this act, or the application of such provision to persons, bodies or circumstances, other than those as to which it shall have been held invalid, shall not be affected thereby.

Valid parts of Act upheld.

Act complete
in itself.

SEC. 23. *Act complete in itself.* This act is complete in itself and shall be controlling. The provisions of any other law, general, special, or local, except as provided in this act, shall not apply to a corporation formed under this act.

SEC. 24. *Time of taking effect.* This act shall be in effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1935.

S.B. 470

CHAPTER 292

AN ACT TO AUTHORIZE THE STATE TREASURER AND THE GOVERNING BOARDS OF THE COUNTIES, CITIES AND OTHER POLITICAL SUB-DIVISIONS OF THE STATE OF NORTH CAROLINA TO SETTLE FOR OR ISSUE NEW BONDS FOR STOLEN, LOST OR DESTROYED BONDS OF THE STATE OR ITS POLITICAL SUB-DIVISIONS.

The General Assembly of North Carolina do enact:

Provision for
State Treas-
urer to re-
place lost or
stolen State or
municipal bonds.

Indemnity bond.

Expenses borne
by applicant.

SECTION 1. The State Treasurer of the State of North Carolina, by and with the consent and approval of the Governor and Council of State and the governing boards of the several counties, cities and political sub-divisions of the State, are hereby authorized and empowered to make settlement for or issue new bonds for bonds of the State or any of the political sub-divisions thereof, which have been stolen, lost or destroyed, *provided* that there is furnished an indemnity bond in double the amount of the said bonds, said indemnity bonds to be approved by the State Treasurer or the governing boards of any political sub-division of the State issuing said replacement bonds; *provided further*, that said indemnity bond shall clearly designate the bonds which have been stolen, lost or destroyed.

SEC. 2. All expenses in connection with printing and issuing any replacement bonds provided for in this Act shall be borne by the person making application therefor.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1935.

H.B. 403

CHAPTER 293

AN ACT TO FIX THE SALARIES OF CERTAIN ELECTIVE OFFICIALS, AND THE ADJUTANT GENERAL, AN APPOINTIVE OFFICER.

Whereas, the salaries of certain elective state officials were materially reduced by the General Assembly of one thousand nine hundred and thirty-three; and

Preamble: Reduction in salaries of State officers.

Whereas, the salaries of officers named in the Constitution could not be altered during their tenure of office: *Now, therefore,*

Constitutional limitations.

The General Assembly of North Carolina do enact:

SECTION 1. That the compensation of the Commissioner of Agriculture, the Commissioner of Labor and the Insurance Commissioner, and the Adjutant General shall be forty-five hundred (\$4,500.00) dollars per annum.

Certain salaries increased.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-five.

Effective date.

Ratified this the 4th day of May, A. D. 1935.

H.B. 435

CHAPTER 294

AN ACT TO AMEND SECTIONS FOUR THOUSAND SIX HUNDRED FIFTY-SEVEN AND FOUR THOUSAND SIX HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED STATUTES SUBSTITUTING DEATH BY ADMINISTRATION OF LETHAL GAS FOR DEATH BY ELECTROCUTION IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand six hundred and fifty-seven of the Consolidated Statutes be amended to read as follows:

C. S. 4657, amended.

"4657. *Death by Administration of Lethal Gas.* Death by electrocution under sentence of law is hereby abolished and death by the administration of Lethal Gas substituted therefor."

Electrocution replaced by lethal gas.

SEC. 2. That Section four thousand six hundred and fifty-eight of the Consolidated Statutes be amended by striking out the first four lines down to and including the word "dead" in line four and inserting in lieu thereof the following: "The mode of executing a death sentence must in every case be by

C. S. 4658, amended to like effect.

causing the convict or felon to inhale lethal gas of sufficient quantity to cause death, and the administration of such lethal gas must be continued until such convict or felon is dead."

C. S. 4660,
amended to
like effect.

SEC. 3. That Section four thousand six hundred and sixty of the Consolidated Statutes be amended by striking out in line four thereof the word "electrocuted" and by inserting in lieu thereof the word "asphyxiated."

Pending sentences unaffected.

SEC. 4. Nothing in this act shall be construed to alter in any manner the execution of the sentence of death imposed on account of any crime or crimes committed before the effective date of this act.

Conflicting laws repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after the first day of July, one thousand nine hundred and thirty-five.

Ratified this the 4th day of May, A. D. 1935.

H.B. 1077

CHAPTER 295

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Biennial appointment of Justices of the Peace.

SECTION 1. That the following named persons be and they are hereby appointed Justices of the Peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and thirty-five, or when their present terms expire: *Provided*, that they may qualify at any time within ninety days after the first day of April, one thousand nine hundred and thirty-five.

Term of office.

Qualification.

ALAMANCE COUNTY

Alamance County.

Boone Station Township—R. F. Whitesell.

Boone Station Township No. 2—W. T. Brown.

Graham Township No. 2—R. B. Newlin.

Newlin Township—Jesse A. Glosson, J. A. Winningham.

Pleasant Grove Township—J. E. Sellars.

Burlington Township—W. Luther Cates.

ALLEGHANY COUNTY

Alleghany County.

Cherry Lane Township—C. M. Crutchfield, A. V. Millsaps, Bruce Wagoner, J. K. Andrews (all for four years).

Cranberry Township—W. F. Doughton, Eli Long (four years).

Gap Civil Township—C. W. Edwards, F. N. Roup, S. W. Brown, Caleb Wilson (all for four years).

Glade Creek Township—R. L. Hendrix, A. L. Coomes, F. M. Harris, J. M. Truitt (all for four years), A. V. Poole, (for four years).

Piney Creek Township—C. L. Hash, W. F. Parsons, J. M. Weaver, J. T. Finney (all for four years).

Prather's Creek Township—W. H. Weaver, J. K. Taylor, H. D. Estep, C. G. Mitchell, R. G. Warden (all for four years).

Whitehead Township—D. C. Whitehead, G. M. Edwards, Oscar Caudill (all for four years).

ANSON COUNTY

Anson County.

White Store Township—A. B. Collins.

ASHE COUNTY

Ashe County.

Clifton Township—W. H. Jones, W. M. Roten, B. Hartsog, J. E. Dougherty, S. W. James, C. H. McNeil, J. C. Roland, J. C. Little.

Chestnut Township—W. H. McMillan, H. L. Goodman, A. F. McMillan, J. A. Garvey, W. T. Gambill, P. L. McMillan.

Creston Township—J. M. Burkett, R. P. Baker, W. J. McEwen, J. R. McMillan, S. C. Arnold.

Elk Township—C. L. Duncan, R. B. Brown, I. E. Duncan, Clyde Houck.

Grassy Creek Township—W. P. Colvard, I. R. Young, R. H. Baldwin, A. J. Blevins, S. F. Jones, A. J. Baldwin, S. V. Alexander.

Hurricane Township—Fred D. Blevins, Jonathan Perry, T. C. Blevins, Ed Davis, J. A. Shepherd.

Pine Swamp Township—C. M. Yates, J. F. Hartsog, A. H. Church, R. G. Phillips, J. E. Johnston, D. V. Waugh, W. H. Owens, J. E. Johnston.

Walnut Hill Township—R. L. Reeves, L. W. Baker, John Eller, D. P. Hartsog, Nelson Kilby, A. P. Barker.

Helton Township—A. D. Testerman, Bryan Pennington, I. R. Young, E. C. Francis.

Laurel Township—Bruce Graybeal, J. E. Oliver, Dan Graybeal.

Horse Creek Township—E. W. Stansberry, A. M. Ham, A. C. Sheets, John Goss, C. L. Goss, J. W. Hampton.

Jefferson Township—A. C. Witherspoon, George F. Bare, James Cox, Ed Severt, David Burkett.

North Fork Township—B. H. Duncan, Witt Wilson, E. L. Stuart, Roby Lewis, C. C. Sutherland.

Obids Township—R. A. Johnson, D. C. Miller, Nelson Severt, D. H. Burgess, W. A. Williams.

Old Fields Township—J. W. Duncan, T. P. Scott, T. J. Houck, J. C. Houck, Austin Houck, Walter Campbell, Hayden Goodman, W. G. Edwards.

Peak Creek Township—W. B. Scarborough, W. L. Miller, Lloyd S. Richardson, B. F. Colvard, M. V. Hoppers, J. E. Pennington, Floyd C. Miller, Floyd T. Miller.

Piney Creek Township—A. A. Perry, B. W. Jones, I. H. Stuart, P. H. Baldwin, F. B. Tucker, J. O. Stansberry.

Pond Mountain Township—B. F. Kilby, C. H. Eldreth, C. G. Robinson.

West Jefferson Township—W. P. Dollar, A. F. Rose, J. E. Koontz, A. E. Graybeal, James Haire, Walter Phillips, W. J. Ray.

Avery County.

AVERY COUNTY

Altamount Township—Gurney Franklin, Martin Johnson, Mrs. Wallace Carpenter, C. L. Franklin, A. F. McKinney, M. J. Dellinger, N. W. Johnson, Simon Johnson, John Franklin, (four years).

Beach Mountain Township—Elmer Warren, Ernest McQuire, Thomas Cook, Jr. (four years).

Cranberry Township—Thomas Miller, Miles Fields, S. H. Odom, Ben Hughes, W. W. Pyatte, C. L. Shoemaker, J. S. Trivett (four years).

Roaring Creek Township—R. L. Brown, John Hicks, Tom Greene, Robert J. Burleson, D. A. Arnett, Fred Beam, (four years). Charles Watson.

Linville Township—Finely Banner, W. T. Cope, J. M. Gragg, Ben Isaacs, Coleman Clark, W. S. Bowman, J. W. Coffey, Howard Vance, C. C. Webb, John Franklin, (four years).

Toe River Township—D. Buchanan, F. L. Burleson, J. Myron Huston.

Beaufort
County.

BEAUFORT COUNTY

Bath Township—L. L. Tankard (four years).

Bertie County.

BERTIE COUNTY

Roxobel Township—George T. Parker (four years).

Windsor Township—John Lewis Perry, J. E. Haggard, Eugene Lerrey.

White's Township—James Brown.

Woodville Township—N. B. Modlin, T. S. Cobb, (for four years).

BLADEN COUNTY

Bladen County.

Abbottsburg Township—Edward English, Ira Thompson.
Bethel Township—Charles Brisson, N. B. Carroll.
Bladenboro Township—Amsey A. Hillburn, Sr., W. E. Hooks.

Brown Marsh Township—E. L. Green.
Colly Township—Mrs. S. P. McNair.
Cypress Creek Township—L. W. McSwain, J. B. Smith.
French Creek Township—W. B. Brinkley, J. L. Smith.
Elizabeth Township—A. W. Shaw, Lee Tatum.
Hollow Township—J. G. Underwood, D. C. Munn.
White's Creek Township—George Elkins.
White Oak Township—Ed. Cain.
Turnbull Township—Wash Smith.

BRUNSWICK COUNTY

Brunswick
County.

Shallotte Township—M. D. Anderson.
Smithville Township—G. W. Lennon.
Northwest Township—Warren Mintz.
Lockwoods Folly Township—M. E. Chadwick.
Town Creek Township—A. M. Beck (for two years).

BUNCOMBE COUNTY

Buncombe
County.

Asheville Township — Wade Goldsmith, George A. Gash
 and J. C. Wallace.
Ivy Township—M. T. Arrowood.
Black Mountain Township—W. R. Goodson, R. T. Green.

BURKE COUNTY

Burke County.

Drexel Township—Julius Page, Cecil Dobson.
Icard Township—Ernest Yoder, E. E. Chapman, D. A.
 Hutto, M. P. Lipe.
Jonas Ridge Township—W. M. Shuffler, Charles W. Davis.
Lovelady Township—O. D. Keever, A. T. Abernathy, J. E.
 Coulter.
Lower Fork Township—J. R. Chapman.
Quaker Meadows Township—W. F. Ramseur, Walter James.
Silver Creek Township—M. A. Taylor, Holden Bollinger,
 Sam J. Byrd.

Upper Creek Township—Parks McGimsey.
Morganton Township—Wilson Tate, R. L. Keller, R. B.
 Moore, Paul Dale, Arthur P. Causby.
Lower Creek Township—J. J. Haliburton, Will Haliburton.

CABARRUS COUNTY

Cabarrus
County.

Number Four Township—Edward A. Johnson, B. R. Yar-
 borough, L. V. Elliott, Ira T. Chapman (the last named being
 for four years).

Number Nine Township—Alvin I. Shinn (A. I. Shinn).
Number Ten Township—Sam Black.
Number Twelve Township—R. A. Brower, H. C. Ridenhour,
C. H. Foil.

Camden County.

CAMDEN COUNTY

South Mills Township—L. O. Spencer.
Shiloh Township—Sam F. Staples.

Carteret County.

CARTERET COUNTY

Morehead Township—J. M. Phillips (two years).
Newport Township—C. Gould (two years), A. J. Slaughter
(two years).

Caswell County.

CASWELL COUNTY

Anderson Township—J. M. Hurdle, W. S. Stainback, F. B.
Goodson.
Dan River Township—Jim Gatewood, J. A. Woods, James
Slade.
Leesburg Township—V. M. Stephens, W. P. Cook, W. E.
Connally.
Locust Hill Township—J. A. Cobb, T. S. Neal, D. W.
Wright.
Hightowers Township—L. L. Nelson.
Milton Township—W. L. Taylor.
Pelham Township—P. V. Fitzgerald, J. S. Davis.
Yanceyville Township—A. Y. Kerr, J. A. Murray, Clyde
V. McKinney.
Stoney Creek Township—J. B. Turner, D. O. Leath, W. F.
Shaw.

Chatham
County.

CHATHAM COUNTY

Albright Township—C. R. Thompson, S. P. Teague, J. B.
Ingle.
Gulf Township—W. H. Garner, W. H. Gilmore.
Bear Creek Township—Geo. H. Hancock, W. T. Brooks.
Hadley Township—W. K. Mann.
Baldwin Township—C. A. Snipes.
Haw River Township—D. A. Clarke.
Mathews Township—Hal Clark, F. E. Womble.
Oakland Township—James Knight.

Cherokee
County.

CHEROKEE COUNTY

Notla Township—J. W. Kilpatrick.
Beaverdam Township—U. S. G. Phillips.
Shoal Creek Township—Lon Raper.

Murphy Township—S. D. Akin, J. D. Mallondee, Jr., J. W. Odell.

Valleytown Township—J. H. Bryson and W. W. Ashe.

CLAY COUNTY

Clay County.

Brasstown Township—Aubrey Byers, J. C. Zimmerman, R. A. Dyer, Ed. L. Arrant, (for four years).

Hayesville Township—T. C. Moore, Ralph Beal, W. A. T. Carter, (for four years).

Hiawassee Township—Fred Gribble, H. A. Hollifield, E. G. Allison, (for four years).

Shooting Creek Township—A. J. Jones, L. H. Hogsed, Robert McClure, R. H. Parker, (for four years).

Sweetwater Township—J. H. Barlow, Vance Lovin, W. M. Carter, (for four years).

Tusquittee Township—L. R. Moore, N. F. Robinson, T. C. Melton. (All for a term of four years).

CLEVELAND COUNTY

Cleveland
County.

Number One Township—Robert N. Jolley (for two years).

Number Two Township—S. J. McCluney (for two years).

Number Four Township—George W. Allen.

Number Six Township—Zimri Kistler.

Number Eight Township—E. M. Eaker.

Number Nine Township—W. J. Bridges, Fields Toney, V. A. Gardner.

Number Ten Township—North Gantt.

Number Eleven Township—A. C. Brackett.

COLUMBUS COUNTY

Columbus
County.

Lee Township—A. C. Coleman (for four years).

Chadbourn Township—Luther Hammond, D. M. Carter, J. T. Blake (for four years).

Cerro Gordo Township—I. F. Green (for four years).

Williams Township—W. M. Hinson (for four years).

Whiteville Township—Bruce Pierce (for four years).

Ransom Township—S. E. Flynn, W. J. Butler.

CUMBERLAND COUNTY

Cumberland
County.

Cross Creek Township—C. L. Campbell.

Cedar Creek Township—G. H. Clark.

Eastover Township—D. B. McDaniel.

Gray's Creek Township—Frank Marsh, Albert Clark (for four years).

DAVIDSON COUNTY

Davidson
County.

Tyro Township—W. J. Giles (for two years).

Davie County.

DAVIE COUNTY

Calahan Township—R. S. Powell, Geo. Tutterow, W. M. Seaford.

Clarksville Township—Ralph Ratledge, Robert Smoot, J. F. Esse.

Mocksville Township—Walter Call, Armit Sheek, T. I. Caudell.

Farmington Township—Zeb Cooke, Sam David Smith, Will Allen, Charlie Ward.

Shady Grove Township—W. T. Foster, J. H. Shutt. Charlie Vogler.

Fulton Township—Nailor Foster, Alex Tucker, M. A. Foster.

Jerusalem Township—H. M. Deadman, Charlie Lefler, J. C. Sell.

Duplin County.

DUPLIN COUNTY

Albertson Township—John F. Southerland, M. B. Holt, J. A. Herring, Arthur Outlaw, W. R. Gooding.

Wolf Scrape Township—A. H. Whitfield, Robert Reaves, Pete Davis.

Kenansville Township—F. L. Potter, Jr., Lawrence Southerland, C. B. Sitterson, C. E. Stevens.

Faison Township—C. C. Jennette.

Island Creek Township—B. C. Boney, E. G. Forlaw.

Warsaw Township—D. W. Hobbs.

Smith's Township—Paul Williams.

Glisson Township—Harry Waller.

Limestone Township—John R. Brinson, Chesley Williams.

Cypress Creek Township—Owen R. Quinn.

Upper Island Creek Township—John W. Hollingsworth.

Magnolia Township—John R. Croom, H. B. Gaylor.

Chinquapin Township—D. W. Maready.

Durham County.

DURHAM COUNTY

Durham Township—J. R. Pendergrast, E. H. Chappell.

Mangum Township—A. W. Tilley.

Edgecombe County.

EDGECOMBE COUNTY

Number Six Township—Cicero Denton.

Forsyth County.

FORSYTH COUNTY

Vienna Township—Walter Hicks.

Lewisville Township—J. G. Tuttle, F. M. Trivette.

Gaston County.

GASTON COUNTY

Gastonia Township—Walter N. Craig.

Cherryville Township—S. S. Wacaster, A. H. Huss, A. L.

Houser, R. A. Mauney, H. Clay Kiser, (for two years).

South Point Township—Raymond S. Garrison, (for term of four years).

GATES COUNTY

Gates County.

Gatesville Township—Eugene Williams, John Meeder, C. G. Ellis, Wilbur Morris.

Hall Township—Clifton Eure, J. P. Tinkham, Wilbur Eure, T. A. Eure.

Haslett's Township—A. H. Russell, O. H. Austin, H. E. Mathias.

Reynoldson Township—Mart Eure, Ben Freeman, Harry Langston.

Holly Grove Township—L. A. Rountree, C. C. Edwards, L. C. Brinkley.

Huntersmill Township—Tommy Stallings, J. W. Hudgins, Thurman Lassiter.

Mentonsville Township—P. D. Hobbs, L. L. Brown, Emmit Brown, Isaac Riddick, Billy Bunch, T. J. Blanchard.

GRAHAM COUNTY

Graham County.

Cleok Township—Robert Hyde, Thurman Hooker, (for two years).

GRANVILLE COUNTY

Granville County.

Oak Hill Township—John S. Watkins.

Brassfield Township—O. C. Jenkins, G. B. Allen.

Oxford Township—D. F. Lanier, (for four years).

Salem Township—E. A. Hunt, (for four years).

Walnut Grove Township—L. B. McFarland, Lewis Thorp, Senior.

Sassafras Fork Township—Frank Gregory, (for four years).

GREENE COUNTY

Greene County.

Bull Head Township—Ralph Britt.

Jason Township—A. E. Cobb (for four years).

Olds Township—P. R. Thomas.

Ormond's Township—F. C. Darden.

Shine Township—M. P. Taylor.

Hookerton Township—Dan Vause.

GUILFORD COUNTY

Guilford County.

Jefferson Township—R. L. Davis.

Friendship Township—Sample F. Huffines.

Halifax County.

HALIFAX COUNTY

- Weldon Township*—W. A. Carter.
Brinkleyville Township—David Knight, T. C. Qualls.
Halifax Township—J. G. Butts, D. J. Milliken.
Littleton Township—J. R. Glasgow, J. R. Kirkland, C. D. House.
Faucett's Township—E. W. Liles.
Butterwood Township—C. L. Kelly, S. C. Crawley, (for term of six years).
Enfield Township—T. E. Marshall, R. E. Shervette, Max Meyer.
Scotland Neck Township—B. F. Bracy, W. E. Smith.
Roanoke Rapids Township—W. O. Thompson.
Conoconara Township—W. L. Parks.
Palmyra Township—E. C. Ruffin, D. E. Priest, R. H. White.

Harnett County.

HARNETT COUNTY

- Upper Little River Township*—J. K. Stewart.
Neill's Creek Township—N. I. Reardon.
Stewart's Creek Township—F. E. Surles, Hassie Truelove.
Buckhorn Township—Leo Betts.
Aversboro Township—J. W. Turnage, R. F. Jernigan.
Duke Township—Clarence Colville, H. M. Johnson.

Haywood County.

HAYWOOD COUNTY

- Beaver Dam Township*—W. S. Smathers (for two years).
Waynesville Township—R. Q. McCracken.
Pigeon Township—Haynes Warren, Gaston Burnett (for two years).

Henderson County.

HENDERSON COUNTY

- Edneyville Township*—R. E. Neely, Grason Laughter, (four years).
Mills River Township—Harry Jones, J. E. Greer, (four years).
Blue Ridge Township—J. Grady Hill, (for a term of four years).
Green River Township—J. O. Bell, W. O. Waters, (each for term of six years).

Hertford County.

HERTFORD COUNTY

- Ahoskie Township*—M. D. Curtis, J. N. Vann, J. Herbert Copeland.
St. John's Township—T. N. Charles, C. N. Britton, C. A. Vinson (for four years).
Harrellsville Township—J. A. Britt, E. V. Grissom, E. D. Callis (for four years).

Maney's Neck Township—John C. Taylor, E. W. Evans, H. McDonal Spires.

Winton Township—A. T. Newsome, George Meyers (for four years).

Murfreesboro Township—Godwin Jenkins, G. B. Story.

HOKE COUNTY

Hoke County.

Raeford Township—H. A. Currie, J. E. Conoly.

HYDE COUNTY

Hyde County.

Lake Landing Township—S. D. Cox, N. L. Mann, W. B. Cutrell, J. T. Midyette, O. B. Gibbs, (all for four years).

Fairfield Township—J. L. Blake, D. D. Cutrell, J. H. Rue, G. P. Carter, Archie Berry, (all for four years).

Currituck Township—J. C. Bishop, J. R. McKinney, J. M. Ainsley (all for four years).

Swan Quarter Township—Nathaniel Credle, R. H. Tunnell, R. S. Watson, (all for four years).

Ocracoke Township—Lafayette Howard (for four years).

IREDELL COUNTY

Iredell County.

Turnersburg Township—Ovid J. Pullen, D. L. Gatton (all for four years).

JACKSON COUNTY

Jackson County.

Hamburg Township—Zeb V. Moss, Harlin H. Bryson (two years).

River Township—A. P. Craft (two years).

Webster Township—John H. Morris, Albert Moss (two years).

Sylva Township—John Cunningham (two years).

Canada Township—Thomas C. Galloway (for two years).

Balsam Township—Aaron Bryson (two years).

Cullowhee Township—Henry Taylor (two years).

Savannah Township—Gay Sutton, John C. Jones (two years).

Green's Creek Township—Tom Buchanon (two years).

Qualla Township—Bob Howell (two years).

Barker's Creek Township—Jahu Jones (for a term of two years).

JOHNSTON COUNTY

Johnston County.

Pleasant Grove Township—Claude Stephenson.

Cleveland Township—J. E. Jones.

Elevation Township—C. H. Byrd, J. A. Barber.

Beulah Township—A. G. Hooks, P. H. Etheridge.

Clayton Township—L. T. Rose.

Smithfield Township—Everett Stevens.

Jones County

JONES COUNTY

Pollocksville Township—J. C. Moore.

Trenton Township—D. H. Herriage, Miss Lillie McDaniel.

Beaver Creek Township—F. W. Pollock, Zeb. Jones, B. O. Taylor.

Chinquapin Township—Amos Koonce, W. N. Gilbert, Carl Gray.

Cypress Creek Township—John George, W. C. Cattel, J. L. Hammond.

Tuckahoe Township—W. Guy Hargett, N. D. Westbrook, Ben Brown.

White Oak Township—C. M. Eubank, A. W. Simpson.

Macon County.

MACON COUNTY

Franklin Township—C. S. Tilley, Howard Valentine, Sam Murray, George Carpenter (for four years).

Millshoal Township—Walter Taylor (for four years).

Ellijay Township—P. N. Moses, Will Henry (for four years).

Highlands Township—Milford A. Russell, James C. Mell (for four years).

Flats Township—Ray Dryman (for four years).

Smithbridge Township—C. R. Cabe.

Cartoogechaye Township—Troy Sheffield, B. B. Lenoir.

Nantahala Township—W. R. Roland, James Ramsey, Wilburn Welch, A. L. Wilson.

Cowee Township—Frank Browning, Fred McGaha.

Sugar Fork Township—Ennis Tilson.

Madison
County.

MADISON COUNTY

Township Number One—H. K. Ramsey (for four years).

Township Number Three—John Merrill.

Township Number Four, Ward One—Kenneth Anderson.

Township Number Four, Ward Two—Porter Ray.

Township Number Five—Harry Murray, (two years).

Township Number Two, Ward One—LeRoy Shelton.

Township Number Eight, Ward Two—R. A. Phoenix.

Township Number Eight—John Plemmons (for four years).

Township Number Nine—C. C. Brown.

Township Number Ten—Byard Ray (for two years).

Township Number Thirteen—Roten Ebbs.

Township Number Fifteen—Grant Higgins.

Township Number Sixteen—B. E. Honeycutt (for four years).

Martin County.

MARTIN COUNTY

Jamesville Township—A. Corey, E. H. Ange.

Williams Township—B. L. Gardner, L. J. Hardison.

Williamston Township—J. L. Hassell.
Cross Roads Township—C. B. Riddick.
Goose Nest Township—J. W. Hines.

MCDOWELL COUNTY

McDowell
County.

Old Fort Township—M. S. Giles (for two years).
North Cove Township—J. M. Carpenter (for two years).

MECKLENBURG COUNTY

Mecklenburg
County.

Charlotte Township—Joseph Collier Morrill (for two years).

MITCHELL COUNTY

Mitchell
County.

Harrell Township—Jeter Fry, James Bennett.
Red Hill Township—Guss Harrell, J. H. Garland.
Bradshaw Township—Josh Tipton, J. H. Tipton.
Poplar Township—Briscoe Peterson.
Little Rock Creek Township—W. H. Biddix, J. B. Young.
Fork Mountain Township—J. W. Hopson, D. M. Phillips.
Bakersville Township—J. B. Cragmiles, G. W. Green.
Snow Creek Township—D. T. Fortner, M. V. Buchanan.
Grassy Creek Township—Charlie Schism, Fronze McKinney,
 W. L. McNeill, J. I. White.
Cane Creek Township—John Morgan, M. D. Green.

MONTGOMERY COUNTY

Montgomery
County.

Biscoe Township—R. T. Morris, J. D. Steed, Harris Holt.
Mt. Gilead Township—L. L. Ross.

MOORE COUNTY

Moore County.

Carthage Township—A. G. Martin.
McNeill's Township—N. H. Arnette.
Sheffield's Township—W. H. Scott and S. L. Brown, W. J.
 Baldwin.
Sand Hill Township—A. D. McLean.

NASH COUNTY

Nash County.

Nashville Township—P. H. Bunn, William G. Collins, Carl
 M. Cooper.
Red Oak Township—E. L. Tharrington.
Griffins Township—Frank V. Avent.
Cooper's Township—J. C. Taylor, Pawnee Bill Rackley.
Ferrell's Township—Daniel E. Cone, W. Ben Bergeron.
Manning's Township—H. L. Windley.
Whitaker's Township—J. A. Bennett, A. G. Taylor.

NEW HANOVER COUNTY

New Hanover
County.

Federal Point Township—John Taylor and C. M. Murrin.
Wilmington Township—E. Fred Banck (for four years),
 Jos. C. Rourk.

Northampton
County.

NORTHAMPTON COUNTY

Jackson Township—W. L. Stephenson, B. L. Sykes.
Kirby Township—J. B. Stephenson, B. J. Ricks.
Rich Square Township—E. H. Joyner, W. W. Carter.

Orange County.

ORANGE COUNTY

Hillsboro Township—J. F. Coleman, Cicero Jones, A. B. Sumney and J. C. Scott.
Chapel Hill Township—Paul Robertson.
Cedar Grove Township—Lance Phelps.
Little River Township—N. T. Jones, Jack Walker.
Bingham Township—S. L. Ray, Manley Snipes, Fred Eubanks.
Eno Township—Clarence Link.

Pamlico County.

PAMLICO COUNTY

Number Three Township—M. E. Harris, L. D. Forest, I. W. Miller.
Number Two Township—T. T. Gaskins, Mrs. Venie Lupton, W. W. Daniels.
Number One Township—W. H. Dixon, George K. Lewis.
Number Four Township—J. H. Mayo, George Whitfield.
Number Five Township—Archie Reel, Leo T. Brinson, Preston Spruill.

Pender County.

PENDER COUNTY

Top Sail Township—Johnny Garrison.
Upper Union Township—K. D. Pigford, C. B. Bostick.
Canetuck Township—H. J. Marshall.
Grady Township—A. E. Curlee.
Long Creek Township—A. D. Scott.
Rocky Point Township—J. B. Armstrong.
Lower Union Township—Arthur Anderson, Roscoe Brice.
Holly Township—John A. Lanier, Riley Jones, Fitzhugh King, A. M. Bloodworth.
Columbia Township—A. T. Bland.
Caswell Township—J. S. Pope, Lee Simpson.
Columbia Township—A. B. Herring, Jackson Eakins.
Burgaw Township—B. C. Boney.

Person County.

PERSON COUNTY

Bushy Fork Township—Howard Hester.
Roxboro Township—W. R. Jones.
Woodsdale Township—R. D. Bailey.

PERQUIMANS COUNTY

Perquimans
County.*Parkville Township*—D. L. Barber (for four years).*Hertford Township*—J. P. Perry, J. W. Ward, George W. Chappell (all for four years).

PITT COUNTY

Pitt County.

Farmville Township—M. V. Horton, J. A. Mewborn.*Bethel Township*—F. S. Powell.

POLK COUNTY

Polk County.

Columbus Township—R. F. McFarland.

ROBESON COUNTY

Robeson County.

Lumberton Township—John H. Taylor, J. H. Barrington, Pat Cornegay.

ROCKINGHAM COUNTY

Rockingham
County.*Ruffin Township*—T. W. Rice (for two years).*Mayo Township*—H. C. Martin, L. W. Mathews (for two years).

ROWAN COUNTY

Rowan County.

Salisbury Township—Clyde Ennis, Hugh Parker.*Atwell Township*—Clarence Hall.*Morgan Township*—J. A. Miller.

SAMPSON COUNTY

Sampson
County.*Lisbon Township*—Ralph Fryar.*South River Township*—S. L. Smith.*Franklin Township*—Hatcher Johnson.*McDaniels Township*—I. V. Benton.*North Clinton Township*—W. H. Bradshaw.*South Clinton Township*—G. R. Robinson.*Piney Grove Township*—W. J. Jackson.*Turkey Township*—G. W. Massey.*Westbrook Township*—N. E. Brock, Claude W. Westbrook.*Mingo Township*—L. G. Jackson, D. M. Williford.

STANLY COUNTY

Stanly County.

South Albemarle Township—Charles M. Castevens.*Almond Township*—A. M. Cauble.*Center Township*—W. L. Ussery, J. T. Mabry.

STOKES COUNTY

Stokes County.

Meadows Township—J. M. Redding.*Beaver Island Township*—T. G. Reynolds, J. E. Dalton.*Peters Creek Township*—James L. Moore, F. T. Tilley.

Swain County.

SWAIN COUNTY

Alarka Township—Webb F. Green.

Forney's Creek Township—Jack Kirkland, Frank Shook.

Nantahala Township—D. A. Allen, R. E. Breedlove.

Union County.

UNION COUNTY

Jackson Township—T. M. Crow.

Monroe Township—W. H. Purdy, G. B. Caldwell.

Vance County.

VANCE COUNTY

Henderson Township—C. P. Lowry, J. S. Albright, W. A. Newman, S. B. Rogers, C. S. Wester, F. B. Hight.

Kittrell Township—A. B. Pleasants, T. T. Ellis.

Middleburg Township—R. L. Bennett, E. L. Fleming, B. S. Parham.

Dabney Township—L. W. Burroughs.

Nutbush Township—R. T. Walston.

Townsville Township—R. B. Taylor.

Williamsboro Township—J. H. Rice.

Sandy Creek Township—W. L. Duke.

Watkins Township—R. G. Cawthorne.

Wake County.

WAKE COUNTY

Wake Forest Township—W. D. O'Neal.

Panther Branch Township—John A. Stephenson (four years).

Raleigh Township—Charles Hardesty (four years), Roy M. Banks, L. H. Smith, R. B. Nichols.

New Light Township—J. M. Hockaday (four years).

St. Mary's Township—John R. Allen.

Warren County.

WARREN COUNTY

River Township—W. T. Carter.

Sixpound Township—J. J. Nicholson.

Hawtree Township—(none expire).

Smith Creek Township—J. C. Hardy, A. L. Fleming.

Nutbush Township—N. H. Paschall.

Sandy Creek Township—T. H. Aycock.

Shocco Township—(none expire).

Fishing Creek Township—R. W. Pittman, W. T. Hardy.

Judkins Township—J. V. Shearin.

Warrenton Township—Edward Petar, M. T. Pridgen.

Fork Township—B. G. Tharrington, B. O. Ayscue.

Roanoke Township—W. S. Jones.

WASHINGTON COUNTY

Washington
County.

Plymouth Township—G. W. Harrison, J. H. Allen, Walter H. Paramore, J. T. McNair.

Lees Mill Township—Robert W. Lewis, W. A. Swain, Thomas W. Norman, W. L. Furbee, R. L. Stillman.

Scuppernong Township—Thomas F. Davenport, J. C. Gatling, O. R. Armstrong.

Skimmersville Township—E. Pritchett, J. W. Alexander, C. L. Everette.

WATAUGA COUNTY

Watauga
County.

Bald Mountain Township—J. W. Wall, R. F. Vennoy.

Beaverdam Township—Perry Farthing.

Blowing Rock Township—J. T. Miller.

Boone Township—A. J. Edminsten.

Blue Ridge Township—J. M. Bradshaw.

Cove Creek Township—J. B. Moody.

Elk Township—C. C. Triplett.

Laurel Creek Township—Claude Edminsten, G. C. Ward.

Meat Township—C. G. Hodges, Cabel Winebarger, Harmon McNeil.

North Fork Township—B. R. South.

Shawneehaw Township—Fred Edminsten, Earnie Triplette.

Stoney Fork Township—W. S. Moretz, E. B. Hardin.

Watauga Township—E. B. Fox, Arthur Mast.

WAYNE COUNTY

Wayne County.

Grantham Township—W. M. Howell (for four years).

Brogden Township—Rufus A. Howell (for four years).

Nahunta Township—B. L. Withington (for two years).

WILKES COUNTY

Wilkes County.

Antioch Township—Simon Curry, R. G. Mathis.

Brushy Mountain Township—J. J. Hendren, Mitch Davis, J. P. Hayes, R. C. Adams.

Boomer Township—J. E. Howell, Bob Phillips, I. J. Broyhill, Seth Walsh.

Beaver Creek Township—T. J. Brookshire, Zachery Ferguson, J. C. West.

Elk Township—E. H. McNeil, G. D. Welborn, Charlie McNeill, S. H. Jones.

Elk Township No. 2—W. E. Horton.

Edwards Township—Pegram Alexander, C. C. Tharp, M. L. Pettyjohn, Milas Jones, Eli Smith, Luther Henshaw, J. W. Cheek, A. M. Blackburn.

Edwards Township No. 2—W. E. Parks.

Edwards Township No. 3—G. A. Key.

Lewis Fork Township—W. E. Blackburn, A. L. Messick.

Jobs Cabin Township—W. S. Watson, W. A. Blackburn, B. F. Whittington, S. S. Phillips, Odell Beshears.

Lovelace Township—R. V. Wright, John Gregory, J. A. Souther, Edgar Johnson.

Moravian Falls Township—Mrs. Floyd Jennings, F. C. Holder, R. C. Meadows.

Mulberry Township—Casewell Brown, Norman Reynolds, J. H. Stamper, F. C. Hall, G. W. Adams.

New Castle Township—C. W. Hanes, E. L. Martin.

Reddies River Township—A. G. Foster, Willie Bumgarner, W. H. Nichols, George McGlamery.

North Wilkesboro Township—D. O. Cleary, James Brewer, Mansfield Minton, Wiley Brooks, J. A. Buchannan, James C. Wallace (for six years), J. C. Wallace.

Somers Township—S. C. Davis, G. W. Johnson, John Goforth.

Stanton Township—Carl Church, R. D. Cooper, Bine Baker.

Traphill Township—C. C. Sidden.

Union Township—T. N. Royal, John T. Royal, J. R. Owens (for two years), Bessie Neely, E. F. Parsons (for two years), Odell Whittington (for two years).

Walnut Grove Township—Hort Key, Willis Rhoades, B. B. Brown, Mrs. Hattie Hawks, Lonnie Billings, Pedro Brooks (for two years), W. A. Shumate.

Walnut Grove Township No. 2—J. C. Higgins.

Wilkesboro Township—Frank Somers, Elsie Foster, Audrey Templeton (for two years), James Cranor (for two years).

Rock Creek Township—Audrey Templeton (for two years), A. Wiles (for two years), W. M. Alexander, G. C. Pendry, Claude Johnson (for two years).

Wilkesboro Township No. 1—P. G. Trivett (for two years), T. S. Miller, Will Ellis (for two years).

Wilkesboro Township No. 2—Willie James.

Wilson County.

WILSON COUNTY

Old Fields Township—W. H. Jones, Joshua W. Bessett.

Stantonsburg Township—C. D. West, Henry E. Thompson, R. S. Bagley.

Gardner Township—Turner Woodard.

Taylor Township—Arthur Williams.

Spring Hill Township—Reese Hinnant.

Yadkin County.

YADKIN COUNTY

East Bend Township—T. A. Poindexter, W. W. Martin, R. C. Styres, E. W. Hobson, R. R. Kirkman, E. E. Harrell, (for two years), G. G. Davis (for two years).

Buck Shoals Township—J. S. Thomasson, D. T. Totton, H. C. Myers, Leroy Sales, Homer Allen, Hugh Bell, E. G. Myers (for two years), A. M. Johnson (for two years).

Forbush Township—Tom Harding (for two years), W. H. Dull (for two years).

Knobs Township—J. Mont Myers, S. S. Wagner, R. C. Purdue, W. R. G. Martin, O. E. Boles.

South Liberty Township—N. C. Cranfield, Ike White.

Boonville Township—W. W. Reece, C. R. Transou, Tom Chipman (for two years), S. A. Spainhour (for two years).

South Buck Shoal Township—Erastus Crater (for two years), Will Denny (for two years).

South Knobs Township—Ed Brown (for two years).

YANCEY COUNTY

Yancey County.

Burnsville Township—J. F. Wilson (for two years), L. E. Briggs (for four years), S. T. Bennett (for six years), S. H. Banks (for two years).

Cane River Township—M. A. Burton (for six years), Willard Hensley (for four years), Monroe McIntosh (for two years).

Egypt Township—J. W. Wheeler (for two years), O. W. Williams (for four years), W. B. Hensley (for six years).

Ramseytown Township—W. M. McIntosh (for two years), D. A. Hughes (for four years), J. Will Higgins (for two years), John M. Howell (for four years), R. E. Holloway (for six years).

Greene Mountain Township—J. A. Turner (for four years), R. A. Peake, (for six years), Will Hughes (for two years).

Jacks Creek Township—M. C. Elliott (for two years), M. W. Anglin (for four years), Carl T. Young (for six years), V. L. Edwards (for two years).

Brush Creek Township—Carol Dayton (for two years), A. C. Green (for two years), John P. Woody (for six years).

Crabtree Township—Joe A. Young (for two years), L. H. Hutchins (for six years), R. N. Silver (for four years), John L. Young (for six years).

South Toe Township—L. M. Robinson (for six years), W. M. Huskins (for four years), B. M. Rector (for four years).

Pensacola Township—W. M. Riddle (for six years), John Ogle (for four years).

Price's Creek Township—Walser Penland (for two years), Drayton Young (for six years), Harmon Edwards (for four years).

Interim acts
of Justices
whose terms have
not expired
validated.

Interim acts
of those named
herein validated.

Prior qualifi-
cation ratified.

Effective date.

SEC. 2. That the official acts of all justices of the peace whose terms do not expire before the ratification of this act be and the same are hereby validated up to and including the date of ratification of this act.

SEC. 3. That all official acts of the justices of the peace named in said bill be, and the same are hereby validated. That in event any justices of the peace named in this bill have qualified before the Clerk of the Court before the ratification of this act, the same be, and they are hereby ratified.

SEC. 4. That this act shall be in force and effect from and after the first day of April, one thousand nine hundred and thirty-five.

Ratified this the 4th day of May, A. D. 1935.

H.B. 1079

CHAPTER 296

AN ACT TO APPOINT CERTAIN MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF NORTH CAROLINA, FIX THEIR TERMS OF OFFICE, AND LIMIT COMPENSATION AT STATE EXPENSE.

The General Assembly of North Carolina do enact:

Biennial ap-
pointment of
County Boards
of Education.

Alamance
County.

Alexander
County.

Alleghany
County.
Anson County.
Ashe County.

Avery County.

Beaufort
County.

Bertie County.

Bladen County.

Brunswick
County.

Buncombe
County.

SECTION 1. That the hereinafter named persons are hereby appointed members of the County Boards of Education for the several counties in the State as follows, to-wit:

Alamance—Dr. J. C. Wilkins, E. J. Braxton, A. J. Ellington, J. J. Lambeth, J. E. Sellers.

Alexander—Geo. W. Watts, for a term of two years, W. Shotwell Patterson, for a term of four years, E. E. Lackey, for a term of six years.

Alleghany—John C. Halsey, G. N. Evans.

Anson—K. M. Hardison, for a term of six years.

Ashe—B. F. Kilby, Rev. Ed. Davis, David Burkett, each for a term of six years.

Avery—Dr. R. H. Hardin, Carl Wiseman, H. B. Burelson.
Beaufort—C. F. Cowell, S. B. Ethridge, Dr. John Bonner, Dr. W. T. Ralph, Ottis Barr.

Bertie—Henry Spruill, D. R. Britton.

Bladen—Walter H. Grimsley, for a term of two years, Homer L. Tatum, for a term of six years, Dr. S. S. Hutchinson, for a term of six years.

Brunswick—W. Claude Gore, U. L. Rourk, each for a term of two years.

Buncombe—B. E. Morgan, C. J. Ebbs, Jas. S. Howell, J. C. Rich, J. V. Erskine, A. O. Mooneyham, T. Luther Maney.

- Burke*—L. F. Brinkley, C. P. Whisnant, each for a term of two years, Paul Dale, for a term of four years, J. E. Coulter, M. S. Arney, each for a term of six years. Burke County.
- Cabarrus*—W. R. Odell, for a term of two years. Arthur K. Morrison, Geo. G. Allen, Olin D. Benson, each for a term of four years, R. L. Hartsell, Harry E. Cline, each for a term of six years. Cabarrus County.
- Caldwell*—A. D. Abernathy, R. B. Bush, W. C. Taylor, E. L. Steele, J. E. Shell. Caldwell County.
- Camden*—George W. Burnham, R. L. Bray, G. S. Staples. Camden County.
- Carteret*—C. V. Webb, for a term of six years. Carteret County.
- Caswell*—Claude G. Chandler, W. L. Miles, J. B. Turner. Caswell County.
- Catawba*—N. J. Sigmon, for a term of four years, Clarence Clapp, for a term of six years. Catawba County.
- Chatham*—M. M. Bridgers, E. R. Hinton, Sam Hinton. Chatham County.
- Cherokee*—Fred Martin, W. S. Dickey, R. H. King. Cherokee County.
- Chowan*—S. E. Morris, Gertrude Cofield Winslow, Fannie Lamb Wood, Isaac Byrum, Luther Belch. Chowan County.
- Clay*—Frank C. Moore, for a term of two years, John H. Brendle, for a term of four years, Fred D. Pass, for a term of six years. Clay County.
- Cleveland*—C. D. Forney, J. L. Hord, O. F. Austell, A. L. Calton, Coy McSwain. Cleveland County.
- Columbus*—A. P. Rogers, F. T. Wooten, Carl Mears, R. G. Burns, I. T. Newton. Columbus County.
- Craven*—C. A. Seifert, J. H. Elliott, Jather Peterson, R. L. Sermons, Geo. W. DeBruhl. Craven County.
- Cumberland*—Alex. A. Davis, for a term of six years. Cumberland County.
- Currituck*—Norman Hughes, H. G. Dozier, C. C. Boswood. Currituck County.
- Dare*—O. E. Mann, for a term of four years. Dare County.
- Davidson*—Dr. F. L. Mock, Baxter Carter, H. Grady Sink. Davidson County.
- Davie*—J. B. Johnstone, I. P. Graham, Geo. Evans. Davie County.
- Duplin*—Robert M. Carr, for a term of two years, John G. Bostic, for a term of six years. Duplin County.
- Durham*—Dr. W. I. Cranford, T. O. Sorrell, E. S. Boothe, J. M. Cheek, H. L. Umstead, Sr. Durham County.
- Edgecombe*—Leslie Calhoun, for a term of four years. Edgecombe County.
- Forsyth*—P. Frank Hanes, H. A. Pfohl, Jas. J. Griffith. Forsyth County.
- Franklin*—John D. Morris, Mrs. D. T. Fuller, each for a term of six years. Franklin County.
- Gaston*—S. N. Boyce, C. E. Hutchinson, Sr., M. A. Stroup. Gaston County.
- Gates*—H. F. Parker, J. C. Holland, S. P. Cross. Gates County.
- Graham*—Roy O. Sherrill, for a term of four years, J. B. Walters, for a term of four years, E. C. Cody, for a term of four years. Graham County.
- Granville*—J. W. Dean, E. C. Hobgood, R. H. Whitfield, R. L. Noblin, B. F. Dean. Granville County.

- Greene County. *Greene*—W. E. Sugg, R. P. Lane, Ed. S. Taylor, D. S. Harper, L. C. Edwards.
- Guilford County. *Guilford*—S. J. Stern, H. A. Millis, J. H. Joyner, E. T. Coble.
- Halifax County. *Halifax*—H. T. Clark, for a term of two years, R. L. Towe, for a term of four years, R. C. Rives, for a term of six years.
- Harnett County. *Harnett*—H. W. Prince, J. A. Hockaday, J. C. Byrd.
- Haywood County. *Haywood*—Homer V. Cagle, R. T. Messer, J. B. Best.
- Henderson County. *Henderson*—Floyd E. Osborne, for a term of six years.
- Hertford County. *Hertford*—R. R. Copeland, W. A. Thomas, J. E. Mitchell.
- Hoke County. *Hoke*—N. B. Blue, J. C. Thomas, A. W. Wood, Carl Riley, Louis Parker.
- Hyde County. *Hyde*—J. M. Credle, S. M. Gibbs, A. C. Credle.
- Iredell County. *Iredell*—J. A. Dobson, J. A. Craven, S. H. Houston, W. P. Sharpe, Jr., C. H. Knox.
- Jackson County. *Jackson*—J. H. Long, P. N. Price, T. C. Ledbetter, J. E. Rodgers, T. B. Cowan, each for a term of two years.
- Johnston County. *Johnston*—B. B. Adams, P. B. Chamblee, J. W. Woodward, W. H. Call, C. G. Holt.
- Jones County. *Jones*—F. J. Koonce, for a term of six years.
- Lee County. *Lee*—R. E. Marks, for a term of four years, J. A. Overton, for a term of six years.
- Lenoir County. *Lenoir*—Horace L. Sutton, Emmett Taylor, W. B. Becton, D. W. Wood, R. G. Hodges.
- Lincoln County. *Lincoln*—Dr. W. G. Bandy, T. A. Warlick, A. A. Beam, Dorsey Rhyne, P. V. Cobb.
- Macon County. *Macon*—C. W. Dowdle, Frank H. Hill, W. D. Barnard.
- Madison County. *Madison*—J. Clyde Brown, Chan. W. Balding, Joe Worley, Wayne Peek, Lee Ramsey.
- Martin County. *Martin*—E. H. Ange, J. W. Eubanks, J. T. Barnhill, Geo. C. Griffin.
- McDowell County. *McDowell*—M. L. Good, for a term of two years, Jas. C. Goforth, for a term of four years, Dr. J. B. Johnson, for a term of six years.
- Mecklenburg County. *Mecklenburg*—D. A. Pressley, J. Wilson Alexander, each for a term of two years, R. E. McDowell, B. D. Funderburk, each for a term of two years.
- Mitchell County. *Mitchell*—Tarp Turbyfill, W. M. Wiseman, I. J. Woody, Dr. W. B. Masters, Miss Lydia Holman.
- Montgomery County. *Montgomery*—Mrs. Clyde Capel, for a term of six years.
- Moore County. *Moore*—John W. Graham, F. H. Underwood, F. W. Von Cannon, W. P. Saunders, W. B. Graham.
- Nash County. *Nash*—John W. Roberson, G. L. Jones, T. E. Ricks.
- New Hanover County. *New Hanover*—John Marshall, Jas. C. Roe, Mrs. C. L. Meister, L. T. Landon, Dr. John T. Hoggard.

- Northampton*—W. Harry Stephenson, for a term of four years, W. R. Parker, for a term of six years. Northampton County.
- Onslow*—R. P. Hinton, A. T. Redd, I. T. Rawls, R. V. Venter, D. B. Sanders. Onslow County.
- Orange*—E. Clyde Compton, M. W. Durham, E. L. Lockhart. Orange County.
- Pamlico*—M. D. Powers, Jessie W. Dixon, Jarvis B. Brinson, E. E. Mays, S. E. McCotter. Pamlico County.
- Pasquotank*—A. W. Stanton, for a term of two years, S. C. Scott, for a term of four years. Pasquotank County.
- Pender*—W. W. Pearsall, Albert H. Page, each for a term of two years, Moses B. Daniels, for a term of four years, Geo. F. Devane, for a term of six years. Pender County.
- Perquimans*—T. S. White, W. E. Dail, J. H. Baker, J. H. Miller, S. M. Long. Perquimans County.
- Person*—Geo. W. Walker, W. R. Wilkerson, E. E. Bradsher, N. H. Montgomery, R. G. Cole. Person County.
- Pitt*—L. C. Arthur, for a term of two years, W. J. Smith, for a term of six years. Pitt County.
- Polk*—R. M. Hall, G. E. Bell, H. E. Thompson, H. P. Sharp, T. J. McDowell. Polk County.
- Randolph*—J. A. Martin, for a term of two years, L. C. Smith, for a term of four years, L. F. Ross, for a term of six years. Randolph County.
- Richmond*—Joe A. Howell, for a term of two years, D. A. Parsons, J. M. Dockery, each for a term of four years, W. R. Land, R. R. Simmons, each for a term of six years. Richmond County.
- Robeson*—R. P. Edwards, Mrs. L. I. Grantham, A. B. McRae, John Blount McLeod, Miss Mary McEachern, each for term of two years. Robeson County.
- Rockingham*—C. P. Wall, J. L. Roberts, W. B. Kiker, L. W. Matthews, T. J. Garrett. Rockingham County.
- Rowan*—W. F. Thompson, J. F. McKnight, each for a term of four years, H. E. Isenhour, R. L. Lyster, each for a term of six years. Rowan County.
- Rutherford*—J. T. Harris, for a term of six years. Rutherford County.
- Sampson*—John C. Warren, Martin D. Jackson, M. F. Troublefield. Sampson County.
- Scotland*—Wm. McKenzie, T. L. Hendley, each for a term of two years, Jas. A. Buie, for a term of four years. Scotland County.
- Stanly*—Q. E. C. Coble, J. F. Shinn. Stanly County.
- Stokes*—J. Reid Forrest, Dr. Grady E. Stone, John W. Priddy. Stokes County.
- Surry*—G. C. Hauser, Wesley Scott, W. S. Comer, F. W. Graham, W. A. Jackson, Joe Hall. Surry County.

Swain County.	<i>Swain</i> —S. W. Black, Signey Queen, R. C. Brendle.
Transylvania County.	<i>Transylvania</i> —Dr. Chas. L. Newland, Mrs. Flora Holliday, Edgar Reid.
Tyrrell County.	<i>Tyrrell</i> —W. J. White, R. S. Knight, Jr., C. F. Kemp.
Union County.	<i>Union</i> —C. C. Burris, T. L. Price, S. A. Latham, H. Grady Hawfield, J. H. Myers.
Vance County.	<i>Vance</i> —R. F. Thompson, for a term of two years, E. R. Boyd, C. E. Greene, each for a term of four years.
Wake County.	<i>Wake</i> —Dr. J. P. Hunter, for a term of two years, A. V. Baucom, for a term of four years, N. Y. Gulley, M. C. Chamblee, each for a term of six years.
Warren County.	<i>Warren</i> —L. C. Kinsey, F. M. Drake, R. A. King, Harry W. Walker, Jesse P. T. Harris.
Washington County.	<i>Washington</i> —C. N. Davenport, Jr., P. H. Darden.
Watauga County.	<i>Watauga</i> —J. B. Horton, Will C. Walker, Thos. H. Coffey, Jr.
Wayne County.	<i>Wayne</i> —Mrs. C. W. Ivey, J. Dallie Hines, W. R. Allen, each for a term of four years, R. L. Cox, Luby Jones, each for a term of six years.
Wilkes County.	<i>Wilkes</i> —R. R. Church, for a term of two years, D. F. Shepherd, for a term of four years, C. O. McNeil, for a term of six years.
Wilson County.	<i>Wilson</i> —Jno. L. Bryant, for a term of two years, J. H. Thompson, W. B. Barnes, each for a term of four years, O. B. Bullock, Doane Herring, each for a term of six years.
Yadkin County.	<i>Yadkin</i> —M. V. Fleming, J. H. Speas, Lloyd Craver.
Yancey County.	<i>Yancey</i> —J. W. Howell, Horace S. Edge, Wilson Edwards.
Qualification and oath of office.	SEC. 2. The members of the several County Boards of Education appointed by this act shall qualify by taking the oath of office on or before the first Monday in May, one thousand and nine hundred and thirty-five, and shall, unless otherwise herein provided, hold office for a term of two years from and after the first Monday in May, one thousand nine hundred and thirty-five, and until their successors are elected and qualified, and, together with the members of the Board of Education of the several counties whose terms will not expire on the first Monday in May, one thousand nine hundred and thirty-five, shall constitute the Board of Education of the respective counties.
Term of office.	
Members whose terms are not expiring unaffected.	Nothing in this act shall be construed to oust or displace any member of the Board of Education of any county where the term of such member, as now provided by law, extends beyond the first Monday in May, one thousand nine hundred and thirty-five.
Present incumbent preferred in event of conflict.	In case of any conflict between the existing term of any member of the Board of Education of any county and the term of any member appointed by this act, then the present incumbent shall be deemed and held as the legal member of the

Board of Education of the particular county: *Provided*, that the provisions of this section shall not repeal any part of House Bill Number two hundred ninety-four, entitled "An Act appointing a Board of Education for Yancey County," applicable only to Yancey County, and the members therein named shall be the only members of said Board of Education of Yancey County.

Prior appointment of Yancey County Board unaffected.

SEC. 3. That the per diem and mileage of not exceeding five members of the County Board of Education of the several counties of the State shall be borne out of the State school fund; for any number in excess of five, out of the county school fund.

Pay and mileage allowance.

SEC. 4. That this act shall be in force and effect from and after the date of its ratification.

Ratified this the 4th day of May, A. D. 1935.

H.B. 1120

CHAPTER 297

AN ACT FOR THE RELIEF OF MRS. J. W. MORTON OF CRAVEN COUNTY AND MRS. N. C. BROOKS OF PITT COUNTY.

Whereas, on the thirty-first day of December, one thousand nine hundred thirty-three, Mrs. J. W. Morton was manager of the Carolina Motor Club branch office at New Bern, North Carolina, and at that time engaged in selling automobile license plates as an agent of the state of North Carolina, and *whereas*, on this date there was in her safe the sum of four hundred nineteen dollars and twenty-five cents, and *whereas*, some time during the night of December thirty-first, one thousand nine hundred thirty-three, the safe in said office was blown open and the said amount of money stolen therefrom by a person or persons unknown; and

Preamble: Loss of auto license funds by theft in New Bern while in charge of Mrs. J. W. Morton.

Whereas, on the thirty-first day of December, one thousand nine hundred thirty-three, Mrs. N. C. Brooks was manager of the Carolina Motor Club branch office at Greenville, North Carolina, and at that time engaged in selling automobile license plates as an agent of the state of North Carolina, and *whereas*, on this date there was in her safe the sum of thirty-two dollars and sixty-nine cents, and *whereas*, some time during the night of December thirty-first, one thousand nine hundred thirty-three, the safe in said office was blown open

Same sort of loss in Greenville while in charge of Mrs. N. C. Brooks.

and the said amount of money stolen therefrom by a person or persons unknown; *Therefore,*

The General Assembly of North Carolina do enact:

Mrs. Morton and
Mrs. Brooks re-
lieved of all
liability.

SECTION 1. That from and after the ratification of this act the said Mrs. Morton and Mrs. Brooks are relieved from any and all liability for the funds so stolen, and the Commissioner of Revenue is hereby authorized and directed to cancel off record their indebtedness to the state of North Carolina which arose by reason of such burglary and theft.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1935.

H.B. 1332

CHAPTER 298

AN ACT TO AMEND SECTION TEN OF CHAPTER EIGHTY-NINE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO THE JURISDICTION OF THE BURKE COUNTY CRIMINAL COURT.

The General Assembly of North Carolina do enact:

Ch. 89, Public
Laws 1931,
amended.

Jurisdiction of
Burke County
Criminal Court.

SECTION 1. That section ten of chapter eighty-nine of the Public Laws of one thousand nine hundred and thirty-one be, and the same is hereby amended by adding at the end thereof a new subsection reading as follows: "(g) Said court shall also have original, exclusive and concurrent jurisdiction, as the case may be, of all offenses within the county which are now or may hereafter be given to justices of the peace under the Constitution and general laws of the State, including all offenses of which mayors of towns or other municipal courts now have jurisdiction."

Application of
Act.

SEC. 2. That this act shall apply to Burke County only.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1935.

S.B. 40

CHAPTER 299

AN ACT TO AMEND SECTION ONE THOUSAND SEVEN HUNDRED AND FORTY-FOUR OF THE NORTH CAROLINA CODE, RELATING TO PROCEDURE FOR SALE OF PROPERTY IN WHICH THERE ARE REMAINDERS TO UNCERTAIN PERSONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand seven hundred and forty-four of the North Carolina Code of one thousand nine hundred and thirty-one be amended by striking out the word "sole" in the second sentence in the fifth paragraph of said section, and adding at the end of said sentence the words: "or to remove existing liens on the property as the Court may direct, but for no other purpose."

C. S. 1744, amended, as to sale or mortgage of property subject to contingent remainders.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 244

CHAPTER 300

AN ACT TO PROTECT THE PROPERTY OF PUBLIC LIBRARIES AND OTHER AGENCIES FROM MALICIOUS INJURY.

The General Assembly of North Carolina do enact:

SECTION 1. Any person who shall steal or unlawfully take or detain, or wilfully or maliciously or wantonly write upon, cut, tear, deface, disfigure, soil, obliterate, break or destroy, or who shall sell or buy or receive, knowing the same to have been stolen, any book, document, newspaper, periodical, map, chart, picture, portrait, engraving, statue, coin, medal, apparatus, specimen, or other work of literature or object of art or curiosity deposited in a public library, gallery, museum, collection, fair or exhibition, or in any department or office of State or Local Government, or in a library, gallery, museum, collection, or exhibition, belonging to any incorporated college or university, or any incorporated institution devoted to educational, scientific, literary, artistic, historical or charitable purposes, shall, if the value of the property stolen, detained, sold, bought or received knowing same to have been stolen, or if the damage done by writing upon, cutting, tearing, defacing, disfiguring, soiling, obliterating, breaking or destroying any such property, shall not exceed twenty dollars (\$20.00), be guilty of a misdemeanor and upon conviction shall be fined or imprisoned

Theft or destruction of property of public libraries, museums, etc., prohibited.

Misdemeanor where value of property does not exceed \$20.

Felony where
value of prop-
erty exceeds
\$20.

Conflicting laws
repealed.

in the discretion of the court. If the value of the property stolen, detained, sold or received knowing same to have been stolen, or the amount of damage done in any of the ways or manners hereinabove set out, shall exceed the sum of twenty dollars (\$20.00), the person committing same shall be guilty of a felony, and shall upon conviction be punished in accordance with the laws applicable thereto.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 255

CHAPTER 301

AN ACT TO AMEND THE STATE HIGHWAY LAW WITH RESPECT TO LIGHT TRAFFIC ROADS.

The General Assembly of North Carolina do enact:

C. S. 3846,
and ch. 517,
Public Laws
1933, amended.

Provision for
posting light
traffic roads.

Maximum
load.

Violation
made misde-
meanor.

Paved roads
excepted.

Alternate routes.

Conflicting laws
repealed.

SECTION 1. That Volume Three of Consolidated Statutes, Section three thousand eight hundred forty-six (j), be amended by striking out sub-section (p) as provided by Chapter five hundred seventeen of the Public Laws of Nineteen Hundred Thirty-three, and enacting in lieu thereof a new sub-section (p) to read as follows:

"The State Highway and Public Works Commission shall have authority to designate any highways upon the State system as light traffic roads when, in the opinion of the Commission, such roads are inadequate to carry and will be injuriously affected by the maximum legal loads; and all such roads so designated shall be conspicuously posted as light traffic roads and the maximum load authorized thereon shown on such signs. The operation of any vehicle whose gross load exceeds the maximum load shown on such signs over the roads thus posted shall constitute a misdemeanor; *Provided*, that no standard concrete highway or other highway built of material of equivalent durability shall be designated as a light traffic road; *Provided, further*, that the limitations placed on any road shall not be less than eighty per cent of the standard weight unless there shall be available an alternate improved route of not more than twenty per cent increase in the distance."

SEC. 2. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 374

CHAPTER 302

AN ACT TO AMEND THE MUNICIPAL FINANCE ACT AND THE COUNTY FINANCE ACT IN RELATION TO FUNDING, REFUNDING, RENEWING OR EXTENDING THE TIME FOR PAYMENT OF OUTSTANDING INDEBTEDNESS.

The General Assembly of North Carolina do enact:

SECTION 1. That The Municipal Finance Act, being Subchapter three of Chapter fifty-six of the Consolidated Statutes, as amended, be and the same is hereby amended as follows:

C. S. ch. 56,
Municipal Finance
Act, amended.

(a) Amend Section two thousand nine hundred thirty-seven, Sub-section two, by substituting the words "incurred for current expenses" for the words "issued for current expenses," and by adding at the end of said sub-section the following: "Furthermore, the said word 'debt' as used in this section includes the principal of and accrued interest on funding bonds, refunding bonds, and other evidences of indebtedness heretofore or hereafter issued. The above enumeration of particular kinds of debt shall not be construed as limiting the word 'debt' as used in this section, the intention being that said word shall include debts of every kind and character. Bonds hereafter issued to fund or refund interest may, at the option of the governing body, be named or designated as certificates of indebtedness. No interest accruing after the year one thousand nine hundred thirty-eight shall be funded or refunded."

C. S. 2937,
amended, as to
funding or re-
funding debts
of municipalities.

"Debt" defined.

(b) Amend Section two thousand nine hundred thirty-eight, Sub-section five, by adding at the end of said sub-section the following: "The special, private and public-local laws here referred to include all such laws enacted prior to the expiration of the regular session of the General Assembly in the year one thousand nine hundred thirty-five. Nothing herein shall be construed, however, as prohibiting a municipality from issuing bonds or notes under any special private or public-local law applicable to such municipality, it being intended that this act shall be cumulative and additional authority for the issuance of bonds and notes."

C. S. 2938,
amended, to
like effect.

SEC. 2. That the County Finance Act, being Chapter eighty-one of the Public Laws of one thousand nine hundred twenty-seven, as amended, be and the same is hereby amended as follows:

Ch. 81, Public
Laws 1927,
County Finance
Act, amended.

Funding or
refunding County
debts.

"Debt" defined.

Funding ac-
crued interest
restricted.

Again amended
to like effect.

Ch. 259, Pub-
lic Laws 1933,
amended con-
formably.

Conflicting laws
repealed.

(a) Amend Section eight, Sub-section (j), by striking out the words "incurred before July first, one thousand nine hundred and thirty-three," and by adding at the end of said sub-section the following: "Furthermore, the said word 'debt' as used in this section includes the principal of and accrued interest on funding bonds, refunding bonds, and other evidences of indebtedness heretofore or hereafter issued. The above enumeration of particular kinds of debt shall not be construed as limiting the word 'debt' as used in this section, the intention being that said word shall include debts of every kind and character. Bonds hereafter issued to fund or refund interest may, at the option of the governing body, be named or designated as certificates of indebtedness. No interest accruing after the year one thousand nine hundred thirty-eight shall be funded or refunded."

(b) Amend Section nine, Sub-section (e), Clause (4), by striking out the words "incurred before July first, one thousand nine hundred and thirty-three" and by adding at the end of said Clause (4) the following: "The other laws here referred to include all laws enacted prior to the expiration of the regular session of the General Assembly in the year one thousand nine hundred thirty-five. Nothing herein shall be construed, however, as prohibiting a county from issuing bonds or notes under any special or public-local law applicable to such county, it being intended that this act shall be cumulative and additional authority for the issuance of bonds and notes."

SEC. 3. That Sections one and two of Chapter two hundred fifty-nine of the Public Laws of one thousand nine hundred thirty-three be and the same are hereby amended to conform to the foregoing amendments set out in Sections one and two of this act.

SEC. 4. That all laws and clauses of laws in conflict with this act shall be and the same are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 397

CHAPTER 303

AN ACT TO PROVIDE COMPENSATION TO ROY McINTYRE, GEORGE CLIVE McINTYRE, JAMES EVERETT HAMILTON, PAULINE HAMILTON, ALTA CHRISTENBURY, OR TO THE PARENTS OF THOSE CHILDREN WHO WERE KILLED AND INJURED WHILE RIDING ON A SCHOOL BUS TO THE UWHARRIE PUBLIC SCHOOL IN MONTGOMERY COUNTY.

Whereas, on the twenty-second day of March, one thousand nine hundred thirty-four, while riding upon a school bus enroute from their homes to the Uwharrie Public School in Montgomery County, without fault on their part, and by the negligence of the driver and the condition of the said school bus, resulting in a collision with a truck, the said Roy McIntyre, age ten, and James Everett Hamilton age nine, were killed; and George Clive McIntyre received serious injuries to his body and limbs; and Pauline Hamilton received numerous cuts, bruises and lacerations, leaving her permanently injured; and Alta Christenbury received serious injuries, causing the loss of her right leg; and Louise Christenbury received internal injuries as well as external injuries to her body and limbs.

And Whereas, the parents of these children were and are unable to defray the burial expenses, hospital bills and medical attention for the said children;

And Whereas, they have no remedy at law, *Now Therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That the State School Commission of North Carolina shall be and it is hereby authorized and directed to pay to G. F. McIntyre, C. W. Hamilton, and E. D. Christenbury, the fathers of the children killed and injured as set out in the preamble of this Act, the sum of Six Hundred Dollars to G. F. McIntyre, father of Roy McIntyre, and the sum of Six Hundred Dollars to C. W. Hamilton, father of James Everett Hamilton, and to G. F. McIntyre, C. W. Hamilton, and E. D. Christenbury the expenses incurred for medical treatment and hospitalization for each of the children injured, namely, George Clive McIntyre, Pauline Hamilton, Alta Christenbury, and Louise Christenbury; *Provided that* funds necessary to carry out the provisions of this Act shall be paid out of the emergency fund in the event funds are not available out of the appropriations made for Public Schools.

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Preamble: Death and injuries caused certain children in wreck of school bus.

Poverty of parents.

No remedy at law.

Funeral expenses and medical and hospital bills ordered paid.

Proceeds to come from emergency fund.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Ratified this the 7th day of May, A. D. 1935.

S.B. 520

CHAPTER 304

AN ACT TO FIX THE SALARY OF THE SECRETARY OF STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Salary of
Secretary of
State increased.

SECTION 1. That the salary of the Secretary of State of North Carolina is hereby fixed at six thousand dollars (\$6,000.00) per annum, payable monthly.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective date.

SEC. 3. This act shall be in full force and effect from and after January first, one thousand nine hundred thirty-seven.

Ratified this the 7th day of May, A. D. 1935.

S.B. 525

CHAPTER 305

AN ACT RELATING TO THE FORECLOSURE OF TAX SALES CERTIFICATES IN THE COUNTY OF McDOWELL.

Preamble: Neces-
sity of mak-
ing lienholders
parties to tax
foreclosure
suits.

Whereas, under the decision of the Supreme Court of North Carolina, in the case of Beaufort County against Mayo, reported in Volume two hundred seven at page two hundred eleven of the North Carolina Supreme Court Reports, in actions to foreclose tax sales certificates, it is necessary to make lien holders and others interested in the real estate affected by such tax sales certificates parties to such actions, which necessitates search of the deed, mortgage, and other lien records to ascertain the lien holders and others so interested, and which further necessitates the service of summons upon such lien holders and others so interested, all of which cannot be done within the provisions of chapter five hundred sixty of the Public Laws of the year nineteen hundred thirty-three relating to and limiting costs; *Now therefore*,

Limited costs.

The General Assembly of North Carolina do enact:

Ch. 560, Pub-
lic Laws 1933,
amended.

SECTION 1. That section one of chapter five hundred sixty of the Public Laws of the year nineteen hundred thirty-three be and the same is hereby amended by striking out all those two provisos appearing therein after the words "are hereby

re-enacted" appearing in lines seven and eight, and before the words "and *provided further* that the interest and penalty" appearing in lines twelve and thirteen.

1-a. That section three of chapter five hundred sixty of the Public Laws of the year nineteen hundred thirty-three be and the same is hereby amended by striking out the following sentence: "And *further provided*, that the newspaper advertisement shall not exceed three (\$3.00) dollars in each suit which shall be a part of the six (\$6.00) dollars above referred to," appearing in lines seven (7), eight (8), nine (9) and ten (10).

Limitation on costs removed.

SEC. 2. That actions to foreclose certificates evidencing sales made for the year nineteen hundred thirty-two and for prior years for taxes on real estate in McDowell County and in any municipality therein may be instituted at any time before the first day of November in the year nineteen hundred thirty-five.

Time of tax foreclosures extended as to 1932 and prior years.

SEC. 3. That actions to foreclose certificates evidencing sales made for the year nineteen hundred thirty-three and subsequent years for taxes on real estate located in McDowell County and in any municipality therein may be instituted at any time not earlier than sixteen months and not later than twenty-four months from the date of such sale: *Provided, however*, the Board of County Commissioners of said County or the governing body of any such municipality, by resolution duly passed in regular meeting, may elect to pursue any other method, process and procedure for setting up and establishing liens for taxes, and for sales of real estate for failure to pay taxes in effect affecting taxes levied for the year nineteen hundred thirty-four and subsequent years by such county or such municipality.

Likewise as to 1933 and subsequent years.

Power to establish another method of fixing tax liens.

SEC. 4. That this act shall apply to all actions pending and hereafter instituted.

Application of Act.

SEC. 5. That this act shall apply to McDowell County and to any and all municipalities therein.

Municipalities affected.

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 33

CHAPTER 306

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S DEPARTMENTS, BUREAUS, INSTITUTIONS, AND AGENCIES, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

GENERAL FUND

Biennial appropriations.

SECTION 1. The appropriations out of the General Fund of the State for the maintenance of the State's departments, bureaus, institutions and agencies, and for other purposes as enumerated, are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-six, and June thirtieth, nineteen hundred thirty-seven, respectively, according to the following schedule:

Legislative.

I. LEGISLATIVE

1935-36 1936-37

- | | | |
|---|----------|------------|
| 1. General Assembly (Session of one thousand nine hundred thirty-seven) | \$ | \$ 181,000 |
|---|----------|------------|

Judicial.

II. JUDICIAL

- | | | |
|--|-----------|-----------|
| 1. Supreme Court Justices | \$ 40,000 | \$ 40,000 |
| 2. Supreme Court — Departmental expenses | 20,600 | 20,695 |
| 3. Supreme Court—Printing Reports and Reprints | 15,000 | 15,000 |
| 4. Superior Courts—Judges | 204,250 | 204,250 |
| 5. Superior Courts—Solicitors | 90,000 | 90,000 |

Executive and administrative.

III. EXECUTIVE AND ADMINISTRATIVE

- | | | |
|---|-----------|-----------|
| 1. Governor's Office: | | |
| (1) Governor's Office | \$ 28,360 | \$ 29,620 |
| (2) The Budget Bureau | 28,105 | 34,980 |
| (3) Division of Purchase and Contract | 23,980 | 25,790 |
| (Transfers or changes may be made to and/or from titles III-1-(1), (2), and (3) by the Governor in his discretion.) | | |
| 2. Secretary of State | 17,725 | 18,550 |
| 3. State Auditor | 37,875 | 38,850 |
| 4. State Treasurer | 27,380 | 28,130 |

	1935-36	1936-37
5. Attorney General	27,915	28,510
6. Department of Revenue	384,350	393,700
7. Department of Public Instruction	81,460	81,895
8. Historical Commission	19,364	17,849
9. State Library	8,520	9,690
10. Library Commission	15,945	15,945
11. (1) Board of Charities and Public Welfare	33,130	34,260
(2) For use of Eugenics Board	2,055	1,905
12. State Board of Health	308,900	313,200
13. Adjutant General	80,440	81,180
14. (1) Utilities Commission	29,218	30,098
(2) Public Utility Rate Investigations	25,000	25,000
15. Insurance Department	64,110	66,665
16. Department of Labor:		
(1) Department of Labor	41,250	42,165
(2) Industrial Commission	47,005	49,010
17. (1) Department of Conservation and Development	74,040	76,250
(2) Commercial Fisheries	5,765	6,525
18. State Board of Elections	7,420	8,540
19. Local Government Commission	35,290	36,280
20. Department of Agriculture, for weights and measures	9,475	9,625
21. Board of Public Buildings and Grounds:		
(1) Public Buildings and Grounds	95,390	81,780
(2) Governor's Mansion	9,885	10,070

IV. EDUCATIONAL INSTITUTIONS

Educational in-
stitutions.

1. University of North Carolina (Con- solidated)	\$1,173,824	\$1,255,388
(The appropriations under Title IV-1 include the University at Chapel Hill and State College of Agricul- ture and Engineering and North Carolina College for Women as formerly designated and known.)		
2. Co-operative Agricultural Extension —State College	106,750	113,000
3. East Carolina Teachers' College.....	106,365	111,455
4. Negro Agricultural and Technical College	47,245	50,010
5. Western Carolina Teachers' College ..	72,590	60,110
6. Appalachian State Teachers' College	73,790	77,580
7. Cherokee Indian Normal School	21,215	21,475

	1935-36	1936-37
8. Winston-Salem Teachers' College (Colored)	55,508	35,615
9. Elizabeth City State Normal School (Colored)	23,415	23,470
10. Fayetteville State Normal School (Colored)	27,075	28,395
11. North Carolina College for Negroes	37,995	37,860
12. North Carolina School for the Deaf	100,250	102,795
13. (1) State School for the Blind and the Deaf	103,800	106,527
(2) Blind Student Aid	1,700	1,700

Charitable and
correctional in-
stitutions.

V. CHARITABLE AND CORRECTIONAL INSTITUTIONS

1. State Hospital at Raleigh	\$ 296,450	\$ 295,800
2. State Hospital at Morganton	332,115	310,330
3. State Hospital at Goldsboro	234,790	207,980
4. Caswell Training School	160,440	132,555
5. North Carolina Orthopedic Hospital ..	96,717	97,732
6. (1) North Carolina Sanatorium	170,185	173,520
(2) Extension Bureau	20,225	18,650
(3) Improvements and Additions	95,150
7. Stonewall Jackson Training School ..	123,795	113,775
8. State Home and Industrial School for Girls	63,730	64,710
9. Morrison Training School (Colored)	45,360	35,915
10. Eastern Carolina Training School	71,158	37,916
11. State Industrial Farm Colony for Women	23,150	23,425
12. (1) North Carolina Soldiers' Home ..	15,625	12,600
(2) Confederate Cemetery	350	350
13. Confederate Women's Home	11,435	12,625
14. Oxford Orphanage	26,000	26,000
15. Oxford Colored Orphanage	21,500	21,500
16. Efland Industrial School for Negro Girls	2,100	1,600

(The appropriations under Titles V-14, 15, and 16 are to institutions not owned by the State, and are grants in aid.)

State aid and
obligations.

VI. STATE AID AND OBLIGATIONS

1. Board of Charities and Public Welfare:		
(1) Mothers' Aid	\$ 35,000	\$ 35,000
(2) Care Dependent Children	5,000	5,000
2. Board of Health for Orthopedic Clinics	6,000	6,000

	1935-36	1936-37
3. State Board Vocational Education for Vocational Education	146,000	160,000
4. State Board Vocational Education for Industrial Rehabilitation	8,000	8,000
5. Governors' Office for Fugitives from Justice	2,500	2,500
6. State Veterinarian for indemnity for slaughtered diseased livestock	1,500	1,500
7. Landscip Fund (interest to State College)	7,500	7,500
8. Firemen's Relief	1,750	1,750
9. Bennett Memorial	50	50
10. Confederate Museum	200	200

VII. PENSIONS

1. Confederate Veterans and widows .. \$	675,175	\$ 652,520
2. Inmates Soldiers' Home	180	180
3. Olivia B. Grimes	600	600

Pensions.

VIII. CONTINGENCY AND EMERGENCY

1. To provide for contingency and emergency expenditures for any purpose authorized by law, for which no specific appropriation is made, or for which inadvertently an insufficient appropriation has been made hereunder. Allotments to be made from this appropriation under the provisions of Section thirteen of Chapter one hundred of the Public Laws of one thousand nine hundred twenty-nine, or of Chapter two hundred seven of the Public Laws of one thousand nine hundred twenty-five, or of such other statute as may be applicable	\$ 500,000	\$ 500,000
--	------------	------------

Contingency and emergency; purpose stated.

IX. PUBLIC SCHOOLS

1. Support of the Eight-Months Term Public Schools	\$20,031,000	\$20,900,000
--	--------------	--------------

Public Schools, eight months term.

X. DEBT SERVICE (General Fund)

1. Interest on Bonds	\$2,558,965	\$2,494,615
2. Sinking Fund Installments	271,320	271,320
3. Redemption of Bonds	1,520,000	2,296,500

Debt service.

Agriculture
fund.

AGRICULTURE FUND

SEC. 2. The appropriations out of the Agriculture Fund of the State for maintenance of agricultural activities are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-six, and June thirtieth, nineteen hundred thirty-seven, respectively, according to the following schedule:

Agriculture.

XI. AGRICULTURE

		1935-36	1936-37
	1. Department of Agriculture	\$ 259,360	\$ 265,765
State Fair.	2. State Fair (for any possible deficit only)		
State College.	3. State College:		
	(1) Experiment Station	26,350	26,350
	(2) Seed Improvement	4,550	4,550
	(The appropriations under title XI-1 may be increased under authorization by the Director of the Budget as realized re- ceipts of the Agriculture Fund may justify. The State Fair under title XI-2 may be operated within its own re- ceipts in the discretion of the State Board of Agriculture. The appropriations under XI- 3-(1) are for the purpose of carrying out the provisions of Chapter one hundred forty- two of the Public Laws of one thousand nine hundred twenty-five, and may be available only after provision is made for the work of the Department of Agriculture and in such reduced amounts as may be necessary under Section two of said chapter. The appropriations under ti- tle XI-3-(2) are for Seed Im- provement work under Chap- ter three hundred twenty-five of the Public Laws of one thousand nine hundred twen- ty-nine.)		
Seed improve- ment.			

HIGHWAY AND PUBLIC WORKS FUND

Highway and
public works
fund.

SEC. 3. The appropriations out of the Highway and Public Works Fund of the State for the expense of collecting revenues, for the service of the Highway debt, and for the maintenance of the Highway activities, are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-six, and June thirtieth, nineteen hundred thirty-seven, respectively, according to the following schedule:

XII. HIGHWAY AND PUBLIC WORKS

Highways and
public works.

	1935-36	1936-37
1. Highway and Public Works Commission Administration	\$ 151,835	\$ 155,370
2. Motor Vehicle Bureau, Highway Patrol, and Driver's License Law	891,920	784,920
3. Maintenance State Highways:		
(1) Regular Maintenance	3,000,000	3,000,000
(2) Additional Maintenance for Relief	500,000	500,000
4. Maintenance and/or Construction County Highways:		
(1) Regular Maintenance and/or Construction	5,000,000	5,000,000
(2) Additional Maintenance and/or Construction for Relief	1,000,000	1,000,000
5. Betterments State and County Roads	2,000,000	2,000,000
6. Construction of State Highways:		
(1) Available funds to match Federal Aid Apportionment for Construction of State Highways	3,200,000	3,200,000
7. Scenic Parkway	150,000	150,000
8. Deficit under Federal Construction	500,000

XIII. DEBT SERVICE (Highway Fund)

Debt service.

1. Interest on Bonds	\$4,211,302	\$4,023,084
2. Sinking Fund Installments	500,000	500,000
3. Redemption of Bonds	4,375,000	4,400,000
4. Repayment of County Loans	548,357	478,000

(Transfers or changes may be made to and/or from Titles XII-3, 4, and 5, under authorization by the Director of the Budget.) *Provided:* No item shall be reduced more than fifteen per cent (15%).

Reduction
limited.

(It is the intent and purpose of the General Assembly that the appropriations herein provided shall not exceed the available revenue of the State Highway Fund, and to this end the Director of the Budget shall cause a careful survey to be made of Highway revenues; and if it shall appear at the end of the

Intent that
highway ap-
propriations
shall not ex-
ceed revenue.
Survey ordered.

Reduction in event of deficiency.

first year of the biennium that there is not a reasonable assurance of sufficient highway revenue available for the second year of the biennium to provide for the items covered in this Appropriation Bill, the Director of the Budget shall reduce the appropriations of items covered by Title XII-3, 4, 5, and 6, in such amounts as will insure the balancing of the Highway Budget by the end of the biennium.

Disposition of surplus to succeeding year.

Provided, in the event the receipts and/or increments to the Highway Fund shall be more than the appropriations herein made, such excess may be made available by the Director of the Budget for expenditure either in the current or next succeeding year under Titles XII-4 and 5.

Preference declared in favor of sections not enjoying equal highway opportunity.

Provided, however, that it is the intent and purpose of the General Assembly that the State Highway and Public Works Commission shall give preference in the expenditure of the items of construction and State and county betterments for the extension and improvement of the public road and bridge facilities of those sections of the State that have not heretofore been accorded equal opportunities in the development of the highway system, to the end that all sections of the State may, insofar as possible, be provided with benefits of an improved highway system.)

Special appropriations.

(The appropriations to the Motor Vehicle Bureau, Highway Patrol, and Driver's License Law include thirty-two thousand dollars (\$32,000) for each year, to be transferred or paid to the Department of Revenue for general administration and supervision.)

Special appropriations for care of insane

(The appropriations made herein to Title XII, 3 and 4, include ten thousand dollars (\$10,000.00) for each year to be transferred or paid to the State Hospital at Raleigh, and include three thousand five hundred dollars (\$3,500.00) for each year to be transferred or paid to the State Hospital at Goldsboro for care, custody, and treatment of the criminally insane.)

Diversion of highway funds and compensation therefor.

SEC. 4. *Whereas*, the Revenue Act of this General Assembly has repealed the exemption contained in the Emergency Revenue Act as to tax upon the sale of gasoline, and has placed three per cent upon the retail sale of gasoline, uniformly with sales of other commodities, thereby raising approximately the amount heretofore transferred from the Highway Fund to the General Fund, the same shall be taken and considered to be in full compliance with the policy set forth under Section four of the Appropriations Act of one thousand nine hundred thirty-three.

INCREASING SALARIES AND WAGES

SEC. 5. The costs of all salaries and wages to be paid out of or under the appropriations made in Sections one, two, and three of this act, or to be paid out of any expendable receipts, to officers, employees, and agents of the State, or any of its departments, bureaus, institutions, and agencies, other than salaries of officers fixed by statutes, are hereby increased to such sums as are provided under the appropriations in this act for the biennium, one thousand nine hundred and thirty-five to one thousand nine hundred and thirty-seven (1935-1937), except as herein otherwise provided.

(a) It is the intention to increase the costs of all such salaries and wages by at least twenty per cent (20%) for the year one thousand nine hundred thirty-five to one thousand nine hundred thirty-six (1935-36), and twenty-five per cent (25%) for the year one thousand nine hundred thirty-six to one thousand nine hundred thirty-seven (1936-37) of the salaries, wages, and rates that were in effect January first, one thousand nine hundred and thirty-five, taking into consideration changes in organizations, staff requirements, or such other factors as might have changed the basis. Within the revenues collected for the first year of the biennium one thousand nine hundred thirty-five to one thousand nine hundred thirty-seven (1935-37), for the use of the General Fund, Highway Fund, the Agriculture Fund, and other special funds out of which salaries are paid to employees, should there be actually collected sufficient moneys over and above the appropriations contained in this act, the Director of the Budget is authorized and empowered to increase pro rata all appropriations to the extent of not exceeding one-fourth of the increase in salary availability: *Provided*, such increase in appropriation shall be used under the authority contained in this act for increase in salaries. No increase shall be made in any appropriation in a greater proportion than the increase which may be provided in the General Fund.

(b) Within the amounts provided in the estimates and the intentions expressed in (a), the Assistant Director of the Budget for the departments, bureaus, and other agencies coming within the Personnel Act, (Chapter two hundred seventy-seven of one thousand nine hundred thirty-one and Chapter forty-six of one thousand nine hundred thirty-three) and the several boards or commissions for institutions and such departments, or certain officers of departments, as are so governed, shall increase and adjust the salaries and wages of all officers, employees, and agents under their respective jurisdictions.

Increasing salaries and wages.

Provision for.

Intent to increase salaries and wages by 20% for 1935-36.

25% for 1936-37.

Method of increasing.

Increase of salaries by departments.

Per diem rates
and travel ex-
pense for certain
board and com-
mission members.

SEC. 6. Fees or compensation to be paid to members of boards or commissions for attendance out of or under the appropriations made in Sections one, two, and three of this act shall be fixed at rates per diem as shown in the following schedule:

Advisory Budget Commission, seven dollars (\$7.00) and necessary travel expenses.

State School Commission, seven dollars (\$7.00) and necessary travel expenses.

Highway and Public Works Commission, seven dollars (\$7.00) and necessary travel expenses.

All other boards and commissions, including those governing the institutions, but not including such as its members are now serving without compensation, three dollars and fifty cents (\$3.50) per day and five cents (\$.05) per mile of travel going and returning and necessary travel expenses.

General pro-
visions.

GENERAL PROVISIONS

Restrictions on
allowances for
travel ex-
pense.

SEC. 7. Allowances out of or under the appropriations made in Sections one, two, and three of this act for travel expenses cover only ordinary field travel and occasional travel in connection with the work of the department, institution, or agency, and shall be so limited, unless provision is made through a travel authorization by the Director of the Budget for convention, conference, or out-of-state travel. Allowances shall not be made in excess of the following: For subsistence—hotel and meals, four dollars (\$4.00) per day; for convention, conference, or out-of-state, when authorized, six dollars and fifty cents (\$6.50) per day; for transportation, using personally owned automobiles, five cents (\$.05) per mile of travel.

Schedule.

Insurance and
bonds.

SEC. 8. All insurance and all official, fidelity, and surety bonds authorized for the several departments, institutions, and agencies shall be effected and placed by the Insurance Department, and the cost of such placements shall be liquidated by the department, institution, or agency involved upon bills rendered to and approved by the Insurance Commissioner.

Special pro-
visions.

SPECIAL PROVISIONS

Provision for
cost of audits
made by State
Auditor of
State Highway
and Public
Works Commis-
sion.

SEC. 9. The cost of all audits made by the State Auditor of the books and accounts of the State Highway and Public Works Commission under Section twenty-four of Chapter two of the Public Laws of one thousand nine hundred twenty-one, which cost is hereby fixed at two thousand five hundred dollars (\$2,500.00) for each year, shall be paid out of the funds of the State Highway and Public Works Commission. Such audits shall be made by the State Auditor and members of his staff.

SEC. 10. All receipts under Article fourteen of Chapter eighty-four of the Consolidated Statutes shall be covered into the State Treasury, as now provided by laws, and kept as a distinct fund to be styled the "Gasoline and Oil Inspection Fund," and the amounts remaining in such fund at June thirty and December thirty-one of each year shall be transferred to the General Fund.

Gasoline and
Oil Inspection
Fund covered into
General Fund.

SEC. 11. All expenses of every kind, and including a reasonable charge by the Board of Public Buildings and Grounds for office occupancy and telephone service, concerning bank examinations by the Banking Department, shall be paid out of fees collected under Section two hundred twenty-three (f) of the Consolidated Statutes, Volume III.

Miscellaneous
expenses.

SEC. 12. The appropriations for Co-operative Agricultural Extension Work under Title IV-2, Section one, of this act are made to meet the State's share of funds provided by the Smith-Lever Act of Congress and to further promote agricultural work.

Agricultural
extension work.

SEC. 13. The appropriations made to the North Carolina School for the Deaf under Title IV-12 and to the State School for the Blind and Deaf under Title IV-13-(1), Section one, of this act, include provisions for the cost of clothing and transportation for indigent pupils. The institutions shall be reimbursed for these items by the counties liable therefor under the provisions of Chapter eighty-six of the Public Laws of one thousand nine hundred twenty-seven.

Disposition of
appropriation to
Schools for
Deaf and Blind.

SEC. 14. The appropriations made to the Oxford Colored Orphanage under Title V-15, Section one, of this act shall be available only if and when the expenditures shall be recommended by the trustees of the institution appointed by the Governor of the State, and the expenditures shall be under the supervision of said trustees.

Oxford Colored
Orphanage.

SEC. 15. The appropriations for Pensions to Confederate Veterans and Widows under Title VII-1, Section one, of this act shall be apportioned by the State Auditor. The apportionment shall be made by dividing the appropriation for each year into two estimated parts, one to pay the pensions due on the fifteenth day of December and the second to pay the pensions due on the fifteenth day of June; each part shall be apportioned among the Confederate veterans and widows of Confederate veterans listed on the pension rolls according to their various classes at each respective date. Colored laborers and servants now drawing pensions, as well as any others who may hereafter become entitled to such pensions, shall be paid out of the same appropriation and included in like manner in the apportionment. The amounts of all pension warrants returned unaccomplished because of the death

Pensions to
Confederate
Veterans and
Widows.

Semi-annual
installments.

Apportionment.

Colored laborers.

Lapsed pensions.

of the pensioner or otherwise, or that there is no one entitled to receive the same, shall lapse and revert to the General Fund and become applicable to other appropriations for the biennium.

Report by
State Auditor
to Governor
on pension
requirements.

SEC. 16. The State Auditor shall, thirty days before the date for the issuance of pension warrants to Confederate veterans and widows, submit to the Governor a statement of the number, or, if the Governor requires it, a full list of the pensioners of each class entitled to share in the pension appropriation, together with a statement of the amount appropriated and available for payment of such pensions. The Governor shall, within twenty days, certify to the State Auditor and to the State Treasurer the amounts which shall be paid to pensioners in each class, and no pension warrants not in accord with the Governor's certification shall be issued by the State Auditor or paid by the State Treasurer.

Approval by
Governor.

EFFECTIVE

Budget Act
and other laws
retained.

SEC. 17. The provisions of the Executive Budget Act, Chapter one hundred of the Public Laws of one thousand nine hundred twenty-nine, the provisions of the personnel act, Chapter two hundred seventy-seven, Public Laws of one thousand nine hundred thirty-one, and Chapter forty-six of the Public Laws of one thousand nine hundred thirty-three, are re-enacted and shall remain in full force and effect.

Reduction in
appropriations
to prevent de-
ficiency.

The Director of the Budget shall reduce all appropriations provided for in this act, when necessary to prevent a deficit for the fiscal period for which said appropriation is made; and, in so doing, he shall give preference to the charitable and eleemosynary institutions of the State.

Preferences.

Valid parts
of Act upheld.

SEC. 18. If any section or provision of this act be declared unconstitutional or invalid by the courts, the same shall not affect the validity of this act as a whole or any part other than the part so decided to be unconstitutional or invalid.

SEC. 19. This act shall be in force and effect after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 260

CHAPTER 307

AN ACT TO PROTECT THE CUSTODIAL STATE INSTITUTIONS IN THE CARE OF THEIR WARDS.

The General Assembly of North Carolina do enact:

Persuading in-
mates of cus-
todial insti-
tutions to
escape pro-
hibited.

SECTION 1. That it shall be unlawful for any Parent, Guardian, Brother, Sister, Uncle, Aunt, or any person whatsoever to persuade or induce to leave, carry away, or accompany from any State Institution, except with the permission of the

Superintendent or other person next in authority, any boy or girl, man or woman, who has been legally committed to said Institution, by Juvenile, Recorder's, Superior, or any other court of competent jurisdiction.

SEC. 2. That it shall be unlawful for any person to harbor, conceal, or give succor to, any known fugitive from any Institution whose inmates are committed by Court.

Harboring fugitives prohibited.

SEC. 3. That any person violating the provisions of this Act shall be guilty of a misdemeanor, and fined or imprisoned, in the discretion of the court.

Violation made misdemeanor.

SEC. 4. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this Act shall be in force from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 680

CHAPTER 308

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR ALLEGHANY COUNTY IN CERTAIN CASES, AND TO REQUIRE A NEW REGISTRATION OF VOTERS.

The General Assembly of North Carolina do enact:

SECTION 1. That sections five thousand nine hundred sixty, five thousand nine hundred sixty-one, five thousand nine hundred sixty-two, five thousand nine hundred sixty-three, five thousand nine hundred sixty-four, five thousand nine hundred sixty-five, five thousand nine hundred sixty-six, five thousand nine hundred sixty-seven and five thousand nine hundred sixty-eight of the Consolidated Statutes be, and the same are hereby repealed in so far as it affects Alleghany County: *Provided*, however, that this act shall not apply to soldiers in time of war or persons in the navy or military services, school teachers teaching outside of said county and persons physically disabled to attend the polls, government or state employees, and any person physically disabled to attend the polls before being allowed to vote shall have a certificate from a reputable physician in said county stating that the said voter is not able to attend the voting precinct.

C. S. 5960-5968, amended, repealing Absentee Ballot Law for Alleghany County.

Exceptions.

Certificate of illness.

SEC. 2. That no markers shall be allowed except the father, mother, brother, sister, husband, wife, son or daughter of the voter, and if any voter shall request the registrar and judges of election to allow any of the above named persons to assist in marking the voter's ballot, they shall grant this request: *Provided*, that sections one and two of this act shall apply only to primary elections.

Markers restricted.

Applicable to primaries only.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 696

CHAPTER 309

AN ACT TO AMEND SECTION ONE THOUSAND FIVE HUNDRED EIGHT OF THE CONSOLIDATED STATUTES, RELATING TO CONSTABLES OR OTHER LAWFUL OFFICER'S FEES FOR SUMMONING JURORS.

The General Assembly of North Carolina do enact:

C. S. 1508, amended, as to fees of officers for summoning jurors.

SECTION 1. That section one thousand five hundred eight of the Consolidated Statutes be, and the same is hereby amended by changing the period to a comma at the end of said section, line eight, and adding the following: "for which he shall receive the fee allowed by law for summoning jurors."

Counties excepted.

SEC. 2. That this act shall not apply to Beaufort, Brunswick, Cabarrus, Edgecombe, Forsyth, Gaston, Gates, Guilford, Halifax, Martin, McDowell, Orange, Pasquotank, Rowan, Transylvania and Wake Counties.

Conflicting laws repealed.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 733

CHAPTER 310

AN ACT TO TRANSFER MRS. ANNIE J. NORMAN, WIDOW OF A CONFEDERATE VETERAN, OF SURRY COUNTY, FROM CLASS "B" TO CLASS "A" ON THE CONFEDERATE PENSION ROLL.

Preamble; Total blindness of widow of Confederate Veteran.

Whereas, Mrs. Annie J. Norman, widow of Frederick J. Norman, a Confederate Veteran, of Surry County, who is now on the Pension Roll in Class "B"; and

Whereas, the said Mrs. Annie J. Norman, who is now eighty-six years old, has become totally blind since being placed on the Pension Roll and is without income or property;

Now, therefore, the General Assembly of North Carolina do enact:

Transferred from Class "B" to "A."

SECTION 1. That Mrs. Annie J. Norman, of Surry County, widow of Frederick J. Norman, a Confederate Veteran, be and she is hereby placed on the Pension Roll to receive the pension now allowed widows of Confederate Veterans in Class "A."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 770

CHAPTER 311

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN AND ACTS AMENDATORY THEREOF RELATING TO TRAFFIC LAWS, SO AS TO MAKE THIS LAW CONFORM MORE NEARLY WITH THE UNIFORM TRAFFIC CODE.

The General Assembly of North Carolina do enact:

SECTION 1. That article one of chapter one hundred and forty-eight of the Public Laws of one thousand nine hundred and twenty-seven, as amended, entitled "Definitions," be amended in the following particulars: Ch. 148, Public Laws 1927, amended.
Definitions.

(a) Amend subsection (b), entitled "Motor Vehicle," by changing the period at the end thereof to a comma and adding the following: "and every vehicle which is propelled by electric power obtained from trolley wires but not operated upon rails." "Motor Vehicle."

(b) Amend subsection (h), entitled "Semi-trailer," by striking out the word "and" between the words "weight" and "that" in the third line of said subsection, and substituting in lieu thereof the word "or." "Semi-trailer."

(c) Strike out subsection (n), entitled "Highway," and substitute in lieu thereof the following new subsection: "Street or Highway."

"(n) *Street or Highway.* The entire width between property lines of every way or place of whatever nature, when any part thereof is open to the use of the public as a matter of right for the purposes of vehicular traffic."

(d) Add new subsection (x) as follows:

"(x) *Explosives.* Any chemical compound or mechanical mixture that is commonly used or intended for the purpose of producing an explosion and which contains any oxidizing and combustive units or other ingredients in such proportions, quantities, or packing that an ignition by fire, by friction, by concussion, by percussion, or by a detonator of any part of the compound or mixture may cause such a sudden generation of highly heated gases that the resultant gaseous pressures are capable of producing destructible effects on contiguous objects or of destroying life or limb." "Explosives."

(e) Add new subsection (y) as follows:

"Flammable
Liquid."

"(y) *Flammable Liquid*. Any liquid which has a flash point of seventy degrees Fahrenheit, or less, as determined by a tabliabue or equivalent closed cup test device."

SEC. 2. Amend article two of said act by striking out section four, and substitute in lieu thereof new section four as follows:

Speed re-
strictions.

"Sec. 4. *Speed Restrictions*.

"(a) No person shall drive a vehicle on a highway at a speed greater than is reasonable and prudent under the conditions then existing.

"(b) Where no special hazard exists the following speeds shall be lawful, but any speed in excess of said limits shall be prima facie evidence that the speed is not reasonable or prudent and that it is unlawful:

Business dis-
tricts.
Residence dis-
tricts.
Trucks and
trailers.

"1. Twenty miles per hour in any business district;

"2. Twenty-five miles per hour in any residence district;

"3. Thirty-five miles per hour for motor vehicle designed, equipped for, or engaged in transporting property; and thirty miles per hour for such motor vehicle to which a trailer is attached;

"4. Forty-five miles per hour under other conditions.

Other con-
ditions.

Intersections,
curves, hills
and other
special hazards.

"(c) The fact that the speed of a vehicle is lower than the foregoing prima facie limits shall not relieve the driver from the duty to decrease speed when approaching and crossing an intersection, when approaching and going around a curve, when approaching a hill crest, when traveling upon any narrow or winding roadway, or when special hazard exists with respect to pedestrians or other traffic or by reason of weather or highway conditions, and speed shall be decreased as may be necessary to avoid colliding with any person, vehicle, or other conveyance on or entering the highway in compliance with legal requirements and the duty of all persons to use due care.

Altering speed
limits at dang-
erous places.

"(d) Whenever the State Highway and Public Works Commission shall determine upon the basis of an engineering and traffic investigation that any prima facie speed herein-before set forth is greater than is reasonable or safe under the conditions found to exist at any intersection or other place or upon any part of a highway, said commission shall determine and declare a reasonable and safe prima facie speed limit thereat which shall be effective when appropriate signs giving notice thereof are erected at such intersection or other place or part of the highway.

Erection of
warning signs.

“(e) The foregoing provisions of this section shall not be construed to relieve the plaintiff in any civil action from the burden of proving negligence upon the part of the defendant as the proximate cause of an accident.

Burden of proof in civil actions unaffected.

“(f) Whenever local authorities within their respective jurisdictions determine upon the basis of an engineering and traffic investigation that the prima facie speed permitted under this act at any intersection is greater than is reasonable or safe under the conditions found to exist at such intersection, such local authority shall determine and declare a reasonable and safe prima facie speed limit thereat, which shall be effective when appropriate signs giving notice thereof are erected at such intersection or upon the approaches thereto.

Local authorities may alter speed limits.

“(g) Local authorities in their respective jurisdictions may in their discretion authorize by ordinance higher prima facie speeds than those stated in subsection (b) herein upon through highways or upon highways or portions thereof where there are no intersections or between widely spaced intersections, *provided* signs are erected giving notice of the authorized speed, but local authorities shall not have authority to modify or alter the basic rule set forth in subsection (a) herein or in any event to authorize by ordinance a speed in excess of forty-five miles per hour.

Warning signs.

Local authorities may increase speed limits.

Maximum speed limit unalterable.

“(h) No person shall drive a motor vehicle at such a slow speed as to impede or block the normal and reasonable movement of traffic except when reduced speed is necessary for safe operation or in compliance with law. Police officers are hereby authorized to enforce this provision by directions to drivers, and in the event of apparent wilful disobedience to this provision and refusal to comply with direction of an officer in accordance herewith the continued slow operation by a driver shall be a misdemeanor.”

Slow speeds that congest traffic prohibited.

May be declared misdemeanor.

SEC. 3. Amend Article three of said act by striking out section thirty-four thereof and substituting in lieu thereof the following:

“Sec. 34. *Size of Vehicles and Loads.*

Size of vehicles and loads.

“(a) The total outside width of any vehicle or the load thereon shall not exceed ninety-six inches, except as otherwise provided in this section.

“(b) No passenger-type vehicle shall be operated on any highway with any load carried thereon extending beyond the line of the fenders on the left side of such vehicle nor extending more than six inches beyond the line of the fenders on the right side thereof.

Overhang beyond fenders restricted.

“(c) No vehicle unladen or with load shall exceed a height of twelve feet, six inches.

Maximum height.

Maximum length.

"(d) No vehicle shall exceed a length of thirty-five feet extreme over-all dimension, inclusive of front and rear bumpers. A truck tractor and semi-trailer shall be regarded as two vehicles for the purpose of determining lawful length and license taxes.

Combination of vehicles limited to two; maximum length.

"(e) No combination of vehicles coupled together shall consist of more than two units and no such combination of vehicles shall exceed a total length of forty-five feet exclusive of front and rear bumpers, subject to the following exceptions: Said length limitation shall not apply to vehicles

Exceptions.

operated in the day time when transporting poles, pipe, machinery or other objects of a structural nature which cannot readily be dismembered, nor to such vehicles transporting such objects operated at night time by a public utility when required for emergency repair of public service facilities or properties, but in respect to such night transportation every such vehicle and the load thereon shall be equipped with a sufficient number of clearance lamps on both sides and marker lamps upon the extreme ends of any projecting load to clearly mark the dimensions of such load: *Provided*, the reduction in total length of combination of vehicles provided for in this section shall not operate to make unlawful any vehicles now lawfully licensed in North Carolina prior to December thirty-first, one thousand nine hundred and thirty-six: *Provided*, that the State Highway and Public Works Commission shall have authority to designate any highways upon the State system as light-traffic roads, when, in the opinion of the commission, such roads are inadequate to carry and will be injuriously affected by the maximum load, size, and/or width of trucks or busses, using such roads, as herein provided for; and all such roads so designated shall be conspicuously posted as light-traffic roads and the maximum load, size and/or width authorized shall be displayed on proper signs erected thereon.

Special lights required of certain vehicles traveling at night.

Exceptions.

The operation of any vehicle whose gross load, size and/or width exceeds the maximum shown on such signs over the roads thus posted shall constitute a misdemeanor: *Provided further*, that no standard concrete highway, or other highway built of material of equivalent durability, and not less than eighteen feet in width, shall be designated as a light-traffic road: *Provided further*, that the limitations placed on any road shall not be less than eighty per cent of the standard weight unless there shall be available an alternate improved route of not more than twenty per cent increase in the distance.

Designation of light traffic roads.

Exceeding load limit made misdemeanor.

Paved roads not to be so designated.

Alternate routes necessary.

Forward overhang restricted.

"(f) The load upon any vehicle operated alone, or the load upon the front vehicle of a combination of vehicles, shall not

extend more than three feet beyond the front wheels of such vehicle or the front bumper of such vehicle, if it is equipped with such a bumper.

“(g) No vehicle shall be driven or moved on any highway unless such vehicle is so constructed or loaded as to prevent any of its load from dropping, sifting, leaking or otherwise escaping therefrom, except that sand may be dropped for the purpose of securing traction, or water or other substance may be sprinkled on a roadway in cleaning or maintaining such roadway.”

Provision
against loads
dropping.

Exception.

SEC. 4. Further amend article three by striking out section thirty-six thereof and substituting in lieu thereof the following:

“Sec. 36. *Weight of Vehicles and Loads.*

Weight of
vehicles and
loads.

“No vehicle or combination of vehicles shall be moved or operated on any highway or bridge when the gross weight thereof exceeds the limits specified below:

“(a) When the wheel is equipped with high-pressure pneumatic, solid rubber or cushion tire, eight thousand pounds.

As to type
of tires.

“(b) When the wheel is equipped with low-pressure pneumatic tire, nine thousand pounds.

Low-pressure
tires.

“(c) The gross weight on any one axle of the vehicle when the wheels attached to said axle are equipped with high-pressure solid rubber or cushion tires, sixteen thousand pounds.

As to axles;
high-pressure
tires.

“(d) When the wheels attached to said axle are equipped with low-pressure pneumatic tires, eighteen thousand pounds.

Low-pressure
tires.

“(e) For the purposes of this section an axle load shall be defined as the total load on all wheels whose centers are included within two parallel transverse vertical planes not more than forty inches apart.

“Axle load”
defined.

“(f) For the purposes of this section every pneumatic tire designed for use and used when inflated with air to less than one hundred pounds pressure shall be deemed a low-pressure pneumatic tire, and every pneumatic tire inflated to one hundred pounds pressure or more shall be deemed a high-pressure pneumatic tire.

“Low-pressure
tire” defined.

“(g) No vehicle shall be operated on any highway the weight of which, resting on the surface of such highway, exceeds six hundred pounds upon any inch of tire roller or other support.

Pounds per
inch of support.

“(h) Subject to the foregoing limitations, the gross weight of any vehicle having two axles shall not exceed twenty thousand pounds.

As to two
axles.

“(i) Subject to the foregoing limitations, the gross weight of any vehicle or combination of vehicles having three or more axles shall not exceed forty thousand pounds. For the purpose of determining gross weight, no axle shall be considered unless the wheels thereof are equipped with adequate brakes.”

More than
two axles.

SEC. 5. Further amend article two of said act by inserting a new section to be designated as section twenty-nine and one-half to read as follows:

Vehicles transporting explosives.

"Sec. 29½. *Vehicles Transporting Explosives.*

"Any person operating any vehicle transporting any explosive as a cargo or part of a cargo upon a highway shall at all times comply with the provisions of this section.

Marking.

"(a) Said vehicle shall be marked or placarded on each side and the rear with the word 'Explosives' in letters not less than eight inches high, or there shall be displayed on the rear of such vehicle a red flag not less than twenty-four inches square marked with the word 'Danger' in white letters six inches high.

Fire extinguishers required.

"(b) Every said vehicle shall be equipped with not less than two fire extinguishers, filled and ready for immediate use, and placed at a convenient point on the vehicle so used.

Other regulations.

"(c) The Commissioner is hereby authorized and directed to promulgate such additional regulations governing the transportation of explosives and other dangerous articles by vehicles upon the highways as he shall deem advisable for the protection of the public."

SEC. 6. Change article five to article six in said act and renumber the sections accordingly, and substitute a new article five to read as follows:

Article V.

"ARTICLE V.

Pedestrians.

"PEDESTRIANS' RIGHTS AND DUTIES

Subject to traffic signals.

"Sec. 58. *Pedestrians subject to traffic control signals.* Pedestrians shall be subject to traffic control signals at intersections as heretofore declared in this act, but at all other places pedestrians shall be accorded the privileges and shall be subject to the restrictions stated in this article.

Right-of-way at crosswalks.

"Sec. 59. *Pedestrians' right-of-way at crosswalks.*

"(a) Where traffic control signals are not in place or in operation the driver of a vehicle shall yield the right-of-way, slowing down or stopping if need be to so yield, to a pedestrian crossing the roadway within any marked cross-walk or within any unmarked crosswalk at an intersection, except as otherwise provided in this article.

Duty of front and rear vehicles to stop.

"(b) Whenever any vehicle is stopped at a marked crosswalk or at any unmarked crosswalk at an intersection to permit a pedestrian to cross the roadway, the driver of any other vehicle approaching from the rear shall not overtake and pass such stopped vehicle.

Right-of-way at other than crosswalks.

"Sec. 60. *Crossing at other than crosswalks.*

"(a) Every pedestrian crossing a roadway at any point other than within a marked crosswalk or within an unmarked cross-

walk at an intersection shall yield the right-of-way to all vehicles upon the roadway.

“(b) Any pedestrian crossing a roadway at a point where a pedestrian tunnel or overhead pedestrian crossing has been provided shall yield the right-of-way to all vehicles upon the roadway.

Pedestrian tunnels or overhead crossings.

“(c) Between adjacent intersections at which traffic control signals are in operation pedestrians shall not cross at any place except in a marked crosswalk.

Intersections with traffic signals.

“(d) It shall be unlawful for pedestrians to walk along the traveled portion of any highway except on the extreme left hand side thereof, and such pedestrians shall yield the right-of-way to approaching traffic.

Walking on left side of highways.

“(e) Notwithstanding the provisions of this section every driver of a vehicle shall exercise due care to avoid colliding with any pedestrian upon any roadway and shall give warning by sounding the horn when necessary and shall exercise proper precaution upon observing any child or any confused or incapacitated person upon a roadway.

Duty of drivers to exercise due care.

“Sec. 61. *Pedestrians to use right half of crosswalks.* Pedestrians shall move, whenever practicable, upon the right half of crosswalks.

Pedestrians to use right half of crosswalks.

“Sec. 62. *Pedestrians soliciting rides.* No person shall stand in the travel portion of the highway for the purpose of soliciting a ride from the driver of any private vehicle.”

Soliciting rides prohibited.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby modified so as to conform to this act.

Conflicting laws repealed.

SEC. 7. This act shall be in force from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 776

CHAPTER 312

AN ACT TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED SIXTY TO FIVE THOUSAND NINE HUNDRED SIXTY-EIGHT, INCLUSIVE, OF THE CONSOLIDATED STATUTES EXEMPTING SAMPSON COUNTY FROM THE ABSENTEE VOTERS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of article eight, chapter ninety-seven, sections five thousand nine hundred and sixty and sixty-eight, inclusive, of the Consolidated Statutes, and all amendments thereto, shall not apply to elections, primary or general, held in Sampson County: *Provided*, that this act shall apply only to county offices.

C. S. 5960-5968, amended, repealing Absentee Voters Law in Sampson County local elections.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 863

CHAPTER 313

AN ACT TO ELIMINATE CONTRADICTIONS IN SECTION EIGHT THOUSAND AND THIRTY-SEVEN OF CONSOLIDATED STATUTES OF NORTH CAROLINA AND TO MAKE DEFINITE THE TIME WITHIN WHICH SUITS MAY BE BROUGHT FOR THE FORECLOSURE OF TAX CERTIFICATES.

Preamble: Conflicts in tax foreclosure provisions of C. S. 8037.

Whereas, in paragraph four of Consolidated Statutes eight thousand and thirty-seven (line ten from the bottom of the first column on page two thousand two hundred and seventy of the Consolidated Statutes) the word "eighteen" is used with reference to the time within which action shall be brought for foreclosure of tax sales certificates by county or political subdivision of the State; and

Whereas, in the sixth paragraph of the same section (line twenty-five from the bottom of column two of page two thousand two hundred and seventy) it is provided that said action to foreclose said certificates shall be instituted within twenty-four months from the date of the certificate of sale; and

Necessity of
clearing up.

Whereas, it is to the public interest that said conflict in said statute be eliminated; *Now therefore*,

The General Assembly of North Carolina do enact:

C. S. 8037,
amended.

SECTION 1. That the first section in paragraph four of Consolidated Statutes eight thousand and thirty-seven shall be amended by striking out the word "eighteen" and inserting in lieu thereof the word "twenty-four," so that said paragraph, after being amended, shall read as follows:

Time for
bringing fore-
closure actions
on tax sales
certificates.

"Every county or political sub-division of the State which is now or may hereafter become the holder by purchase at Sheriff's sale of land for taxes of any certificates of sale shall bring action to foreclose the same within twenty-four months from the date of the certificate."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1000

CHAPTER 314

AN ACT PERMITTING THE NORTH CAROLINA RURAL REHABILITATION CORPORATION TO ACCEPT AND RECEIVE LOANS, GIFTS AND OTHER ASSISTANCE FROM THE UNITED STATES GOVERNMENT AND OTHER AGENCIES.

The General Assembly of North Carolina do enact:

SECTION 1. That the North Carolina Rural Rehabilitation Corporation, a non-profit corporation, organized by the members of the Commission of the North Carolina Emergency Relief Administration, and chartered by the State to serve as a social and financial instrumentality in assisting to rehabilitate individuals and families by enabling them to secure subsistence and gainful employment from the soil and co-ordinated and other enterprises in order to restore them as self-sustaining citizens and thereby reduce the burden of public relief for the needy and unemployed, is hereby recognized and designated as an agency of the State of North Carolina and of the North Carolina Emergency Relief Administration and its successor within the powers and limitations of its charter for the carrying out of said objects and purposes.

SEC. 2. The Corporation is hereby authorized to accept and receive loans, grants and other assistance from the United States Government, departments and/or agencies thereof for its use or for relief and rehabilitation purposes as well as to receive like financial and other aid when extended by the State of North Carolina or any of its departments, political subdivisions or agencies or any municipality, or from other sources, either public or private, and to employ the same in carrying out its rehabilitation purposes and activities; to utilize such means and agencies as shall be found useful or necessary to carry out the purposes of this act and which will facilitate the securing of co-operation and financial assistance from the Government of the United States, its departments or agencies, in aid thereof.

SEC. 3. That the various officers, boards, courts and governing bodies of the State engaged in any way in the relief of destitution and unemployment are hereby authorized to co-operate with the said North Carolina Rural Rehabilitation Corporation for the purposes specified in section one hereof.

SEC. 4. That this act shall take effect immediately after its passage and approval.

Ratified this the 7th day of May, A. D. 1935.

N. C. Rural Rehabilitation Corporation designated State Agency to deal with N. C. ERA.

Authorized to accept loans and grants from U. S. Government.

Also aid from State.

Co-operation of State agencies directed.

H.B. 1023

CHAPTER 315

AN ACT TO AMEND SECTION FIVE OF CHAPTER THREE HUNDRED AND NINETEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE PERMITTING THE MANUFACTURE OF FIVE PERCENT BEER.

The General Assembly of North Carolina do enact:

Ch. 319, Public Laws 1933, amended.

SECTION 1. That section five of chapter three hundred and nineteen of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended by striking out the first sentence of said section and inserting in lieu thereof the following:

Manufacture of 5% beer permitted in State.

"SEC. 5. *Manufacture.* The brewing or manufacture of beverages for sale as defined in section two of this act containing not more than five per cent (5%) of alcohol by weight shall be permitted in this State upon the payment of an annual license tax to the Commissioner of Revenue in the sum of five hundred dollars (\$500.00) for a period ending on the next succeeding thirtieth day of April and annually thereafter."

License tax.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1042

CHAPTER 316

AN ACT TO AMEND CHAPTER FOUR HUNDRED NINETY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO DELINQUENT CHILDREN OF THE INDIAN RACE.

The General Assembly of North Carolina do enact:

Ch. 490, Public Laws 1933, amended.

SECTION 1. That chapter four hundred and ninety, Public Laws of one thousand nine hundred and thirty-three, be amended as follows: By adding after section two a new section to be numbered 2-A, and to read as follows:

Appropriation for new building at Stonewall Jackson Training School for delinquent children of Indian race.

"That the appropriation made in section two for the biennium of one thousand nine hundred and thirty-three, one thousand nine hundred and thirty-five, amounting to a total of twenty thousand dollars, is hereby made available for the biennium of one thousand nine hundred thirty-five, one thousand nine hundred thirty-seven, and the said sum may be used for the erection of a building at Stonewall Jackson Training School at Concord, as may be found necessary by the Director of the

Budget. That in addition to the above amount of twenty thousand dollars, there is hereby appropriated the sum of twenty-five hundred dollars for each of the years one thousand nine hundred thirty-five—thirty-six, one thousand nine hundred and thirty-six—thirty-seven, for maintenance.”

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1043

CHAPTER 317

AN ACT TO PROTECT FROM INJURY LAND UNDER OPTION BY THE FEDERAL GOVERNMENT.

Whereas the Federal Government has optioned, is now optioning, and will continue to option forest and farm land with intent to purchase it; and

Whereas considerable time must necessarily elapse between the signing of the option by the landowner and the actual transfer of ownership; and

Whereas the State of North Carolina will sooner or later become the beneficiary of much of these lands; and

Whereas the Federal Government has no authority to protect from trespass and injury such lands and the property thereon, until it obtains full possession of such lands and property;

Therefore, the General Assembly of North Carolina do enact:

SECTION 1. That on lands under option which have formally or informally been offered to and accepted by the North Carolina Department of Conservation and Development by the acquiring Federal agency and tentatively accepted by said Department for administration as State Forests, State Parks, State Game Refuges or for other public purposes, it shall be unlawful to cut, dig, break, injure or remove any timber, lumber, firewood, trees, shrubs or other plants; or any fence, house, barn or other structure; or to pursue, trap, hunt or kill any bird or other wild animals or take fish from streams or lakes within the boundaries of such areas without the written consent of the local official of the United States having charge of the acquisition of such lands.

SEC. 2. That any person, firm or corporation convicted of the violation of this act shall be guilty of a misdemeanor and shall be subject to a fine of not more than fifty dollars or to imprisonment for not to exceed thirty days, or to both such fine and imprisonment.

Preamble: Protection of forest and farm lands under option to U. S. Government.

Necessity of protection from trespassers.

Destruction of such property made unlawful.

Violation made misdemeanor; punishment.

Placed under
Department of
Conservation
and Development.

SEC. 3. That the Department of Conservation and Development through its legally appointed Forestry, Fish and Game Wardens is hereby authorized and empowered to assist the county law enforcement officers in the enforcement of this law.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1046

CHAPTER 318

AN ACT TO AMEND HOUSE BILL TWO HUNDRED FORTY-THREE, SAME BEING "AN ACT TO REGULATE AND CONTROL THE PRACTICE OF PHOTOGRAPHY" RATIFIED APRIL FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE.

The General Assembly of North Carolina do enact:

H. B. 243, Pub-
lic Laws 1935,
amended, as to
practice of pho-
tography.

SECTION 1. That House Bill two hundred and forty-three, same being "An act to regulate and control the practice of photography" ratified April fourth, one thousand nine hundred and thirty-five, be amended as follows: By striking out all of section one of article two after the word "years" in line eight and inserting in lieu thereof the following: "Their successors to be commissioned by the Governor for a term of three years."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1072

CHAPTER 319

AN ACT TO AMEND SECTION TWO OF CHAPTER TWO HUNDRED FORTY-FIVE, PUBLIC LAWS OF THE YEAR ONE THOUSAND NINE HUNDRED THIRTY-THREE, AS APPLIED TO ALAMANCE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 245, Pub-
lic Laws 1933,
amended, as
to payment of
criminal costs
to persons in-
debted to
Alamance
County for taxes.

SECTION 1. That section two of chapter two hundred and forty-five of the Public Laws of one thousand nine hundred and thirty-three be, and the same is hereby amended by striking out all of said section two and adding in lieu thereof the following:

"That it shall be left within the discretion of the chairman of the board of county commissioners as to whether or not the provisions of this act shall apply to current taxes."

Discretionary
with Com-
missioners.

SEC. 2. That this act shall apply only to Alamance County.

Application of
Act.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1086

CHAPTER 320

AN ACT TO AMEND SECTION ONE OF SECTION ONE THOUSAND ONE HUNDRED FOURTEEN OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE NAME OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Section one thousand one hundred fourteen of the Consolidated Statutes of North Carolina be, and the same hereby is amended by striking out the word "or" between the comma after the word "corporation" and the word "incorporated," and by striking out the period after the word "incorporated," which is the last word of said Section one, and by adding after said word the words "or the abbreviation 'inc.'"

C. S. 1114,
amended, as
to name of
corporations.

SEC. 2. This act shall be in full force from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1089

CHAPTER 321

AN ACT TO FACILITATE THE PROCEDURE FOR BRINGING TAX FORECLOSURE SUITS.

The General Assembly of North Carolina do enact:

SECTION 1. That in the institution and the prosecution of all suits by any county, city or town for the sale of any land or other property for failure to pay taxes, either under laws now in force or those hereafter enacted, and in the giving of any notice preliminary to the institution of such suits, it shall be sufficient and a compliance with law that where the Clerk of the Court, the County Accountant, the Sheriff or other officer or attorney is required to sign summons, complaints, verifications of pleadings, judgments or other papers in said suits or notices, that the name of said officer or

Provision for
facsimile sig-
natures of
proper officers on
pleadings in
tax foreclos-
ure actions.

Declared valid.

attorney respectively may be affixed to said document, respectively, by stamping thereon the fac-simile of the signature of said officer or attorney with a rubber stamp by any person authorized by said officer or attorney to do so; and said documents so stamped shall have the same legal force and effect as if said signature had been written by said officer or attorney with his own hand, and all such signatures stamped as aforesaid to said documents shall be conclusively presumed to have been so stamped at the direction of the officer or attorney whose signature it purports to be.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1111

CHAPTER 322

AN ACT TO AUTHORIZE THE ABOLISHMENT OF TOLLS ON THE ROANOKE SOUND BRIDGE IN DARE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 145, Public
Laws 1931,
amended.

SECTION 1. That Section Thirty-eight of Chapter One Hundred and Forty-five of the Public Laws of One Thousand Nine Hundred and Thirty-one be amended by adding at the end thereof the following:

Tolls removed
on Roanoke
Sound Bridge.

"Provided, further, that the State Highway and Public Works Commission and Board of Commissioners of Dare County are authorized and empowered to free the Roanoke Sound Bridge of tolls upon such conditions as may be mutually agreed to, and any monies paid by the State Highway and Public Works Commission for this purpose shall be a valid charge against the appropriation for Betterments—State and County Roads."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 8

CHAPTER 323

AN ACT TO REPEAL SECTIONS 5960-5968 OF THE CONSOLIDATED STATUTES, AND ALL AMENDMENTS THERETO, RELATING TO THE ABSENTEE BALLOT LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That sections five thousand nine hundred and sixty through section five thousand nine hundred and sixty-eight of the Consolidated Statutes, and all amendments thereto, be and the same are hereby repealed, it being the intent and purpose of this act to repeal the absentee ballot law in both primaries and elections.

C. S. 5960-5968, amended, abolishing Absentee Ballot Law for local elections in Robeson County.

SEC. 2. That this act shall apply only to the election of County, Municipal, and Township officers: And shall apply only to Robeson County.

Application of Act.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 194

CHAPTER 324

AN ACT TO INCREASE THE NUMBER OF THE STATE HIGHWAY PATROL, AND TO DEFINE AND PRESCRIBE ITS DUTIES AND SUPERVISION, AND TO AMEND CHAPTER TWO HUNDRED AND EIGHTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, AS AMENDED BY CHAPTER THREE HUNDRED AND EIGHTY-ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, AND BY CHAPTER TWO HUNDRED AND FOURTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO THE STATE HIGHWAY PATROL, AND TO PROVIDE A STATE-WIDE RADIO SYSTEM TO BE USED IN CONNECTION WITH THE ENFORCEMENT OF THE CRIMINAL LAWS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Patrol, created and existing by virtue of Chapter two hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-nine, as amended by Chapter three hundred and eighty-one of the Public Laws of one thousand nine hundred and thirty-one, and further amended by Chapter two hundred and fourteen of the

Ch. 218, Public Laws 1929; ch. 381, Public Laws 1931; and ch. 214, Public Laws 1933, amended.

Number of State Highway Patrol increased.	Public Laws of one thousand nine hundred and thirty-three, shall, after the ratification of this act, consist of one hundred and twenty-one persons, inclusive of one person to be designated as captain, and such additional subordinate officers as the Commissioner of Revenue, with the approval of the Governor and Advisory Budget Commission, shall direct. The captain, other officers, and members of the State Highway Patrol shall be paid such salary as may be established and fixed under the provisions of Chapter two hundred seventy-seven, Public Laws of one thousand nine hundred and thirty-one, and Chapter forty-six of the Public Laws of one thousand nine hundred and thirty-three.
Subordinate officers.	
Salary.	
Division of Highway Safety authorized.	SEC. 2. That the Commissioner of Revenue shall have the right to set up in his department a division of Highway Safety, and to make rules and regulations governing said division, and shall have the right to assign to said Division of Highway Safety the direction and control of the State Highway Patrol, the responsibilities of the administration of the Uniform Drivers' Law, ratified on February twenty-eighth, one thousand nine hundred and thirty-five, and to assign to said division such other duties and work, not inconsistent with the provisions of this act, as he may deem proper.
Duties.	
Duties and authority of Patrol.	SEC. 3. That in addition to the duties and authority conferred on the State Highway Patrol by Chapter two hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-nine, and by section one of chapter two hundred and fourteen of the Public Laws of one thousand nine hundred and thirty-three, the said State Highway Patrol shall be subject to such rules and regulations as may be adopted by the Commissioner of Revenue, and shall regularly patrol the highways of the State and enforce all laws and regulations respecting travel upon the highways of the State and all laws for the protection of the highways of the State, and to this end and for this purpose, the members of the said patrol are given the power and authority of peace officers for the service of any warrant or other process issuing from any of the courts of the State having criminal jurisdiction, and are likewise authorized to arrest without warrant any person who, in the presence of said officer, is engaged in the violation of any of the laws of the State regulating travel upon the highways, or of laws with respect to the protection of the highways, and they shall have jurisdiction anywhere within the State, irrespective of county lines. The State Highway Patrol or any member or members thereof shall have full power and authority to perform such additional duties as peace officers as may from time to time be directed by the Governor, and such officers may at any
Constituted peace officers.	
Arrest power.	
Jurisdiction.	

time and without special authority either upon their own motion or at the request of any sheriff or local police authority make arrests of persons accused of highway robbery, bank robbery, murder, or other crimes of violence.

Arrests for felonies.

SEC. 4. That from and after the effective date of this act, the State Highway Patrol shall be relieved of all duties with respect to the inspection of gasoline and oil and the collection of samples, as provided in sections three and four of Chapter two hundred and fourteen of the Public Laws of one thousand nine hundred and thirty-three, and the duties therein referred to shall be performed by such persons, other than the Highway Patrol, as may be designated by the Commissioner of Revenue.

Relieved of duties of oil and gasoline inspection.

SEC. 5. The Commissioner of Revenue, through the Division of Highway Safety, shall encourage the co-operation between the Highway Patrol and the several municipal and county peace officers of the State for the enforcement of all traffic laws and the proper administration of the Uniform Drivers' License Law, and arrangements for compensation of special services rendered by such local officers out of the funds allotted to the Division of Highway Safety may be made, subject to the approval of the Director of the Budget.

Co-operation between Patrol and local officers.

SEC. 6. The Commissioner of Revenue, through the Division of Highway Safety, is hereby authorized and directed, as soon as practicable, to set up and maintain a State-wide radio system, with adequate broadcasting stations so situate as to make the service available to all parts of the State for the purpose of maintaining radio contact with the members of the State Highway Patrol and other officers of the State, to the end that the traffic laws upon the highways may be more adequately enforced and that the criminal use of the highways may be prevented.

State-wide radio system authorized.

If the Director of the Budget shall find that the appropriation provided for the Department is not adequate to take care of the entire cost of the radio service herein provided for, after providing for the administration of other provisions of this act, the State Highway and Public Works Commission, upon the order of the Director of the Budget and approved by the Advisory Budget Commission, shall make available such additional sum as the said Budget Commission may find to be necessary to make the installation and operation of such radio service possible; and the sum so provided by the State Highway and Public Works Commission shall constitute a valid charge against the appropriation item of Betterments for State and County Roads.

Making available funds for radio system.

The Commissioner of Revenue is likewise authorized and empowered to arrange with the various telephone companies of the State for the use of their lines for emergency calls by

Use of telephone lines in emergencies.

the members of the State Highway Patrol, if it shall be found practicable to arrange apparatus for temporary contact with said telephone circuits along the highways of the State.

Local units
authorized to
equip their
forces with
radio systems.

That, in order to make this service more generally useful, the various boards of county commissioners and the governing boards of the various cities and towns are hereby authorized and empowered to provide radio receiving sets in the offices and vehicles of their various officers, and such expenditures are declared to be a legal expenditure of any funds that may be available for police protection.

Laws again
amended, together
with ch. 122,
Public Laws 1927.

SEC. 7. That section ten of chapter two hundred and fourteen of the Public Laws of one thousand nine hundred and thirty-three be, and the same is hereby repealed; and that so much of sub-section (b), section three, article two, chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven, as so amended or repealed by said sections, is hereby re-enacted.

Laws again
amended, to-
gether with
ch. 544, Pub-
lic Laws 1933.

SEC. 8. That chapter two hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-nine, as amended by chapter three hundred and eighty-one of the Public Laws of one thousand nine hundred and thirty-one, and further amended by chapter two hundred and fourteen of the Public Laws of one thousand nine hundred and thirty-three, and further amended by chapter five hundred and forty-four of the Public Laws of one thousand nine hundred and thirty-three, be, and the same are hereby amended and modified so as to conform to the provisions of this act, and all provisions of said acts not inconsistent with the provisions of this act are continued in full force and effect.

Effective date.

SEC. 9. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-five.

Ratified this the 7th day of May, A. D. 1935.

S.B. 583

CHAPTER 325

AN ACT TO PROVIDE FOR REGULATIONS SO AS TO PROHIBIT UNFAIR TRADE PRACTICES IN THE ADMINISTRATION OF THE GENERAL RETAIL SALES TAX LAW, AND TO AUTHORIZE THE COMMISSIONER OF REVENUE TO MAKE REGULATIONS GOVERNING THE COLLECTION OF THE TAX.

Preamble: Re-
enactment of
Sales Tax.

Whereas, the enactment of House Bill 32 of the General Assembly of nineteen hundred thirty-five embraces the levying of a General Retail Sales Tax in North Carolina, imposed as a license tax on retail merchants for the privilege of doing business in the State; and

Whereas, the need exists for the promulgation of uniform rules and regulations whereby the merchants may conduct successfully their business in the State while operating under this emergency levy; *Therefore*

Need of rules and regulations.

The General Assembly of North Carolina do enact:

SECTION 1. That in order that fair trade practices may be encouraged and any deleterious effect of the retail sales tax levy may be minimized, the Commissioner of Revenue is empowered and directed to devise, promulgate and enforce regulations under which retail merchants shall collect from the consumers, by rule uniform as to classes of business, the sales tax levied upon their business by the retail sales tax article; *Provided*, that the Commissioner of Revenue shall have the power to change the regulations and methods under which the merchants shall collect the tax from the consumers, from time to time, as experience may prove expedient and advisable. Methods for the passing on by merchants to their customers the retail sales tax on sales to said customers may include plans which require both more and less than three (3%) per cent of the sale price, the purpose being to enable the merchants to collect approximately the amount of three (3%) per cent on their total sales volume. The Commissioner of Revenue is hereby authorized and empowered to make and adopt rules and regulations requiring merchants to use tokens or stamps, or other means, if found to be practical, which may be determined by the Commissioner to provide a method whereby the amount of tax collected by the merchant from the customer shall be as nearly as possible three per cent of each purchase. Such regulations as herein authorized shall be promulgated by the Commissioner of Revenue to become effective after reasonable notice to the retail merchants and when so promulgated they shall have the full force and effect of law. Any merchant who violates such rules and regulations shall be guilty of a misdemeanor and upon conviction shall be fined not less than five (\$5.00) dollars nor more than five hundred (\$500.00) dollars or be imprisoned for not more than six months, or be both fined and imprisoned in the discretion of the court; *provided*, *however*, that every such violation shall be a separate offense hereunder. It shall be the duty of the solicitors of the several judicial districts of the State to prosecute violations of this Act.

Regulations to be promulgated by Commissioner of Revenue.

Power to change.

Methods for passing tax on to consumers.

Use of tokens or stamps.

Notice of regulations.

Violation made misdemeanor.

Separate offenses.

Duties of Solicitors.

SEC. 2. That the provisions of this Act shall not affect in any manner the character or validity of the sales tax levy as a merchants license tax, and they may not be pleaded or considered in the event any provision of the general revenue act is attacked as unconstitutional.

Validity of sales tax unaffected.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 496

CHAPTER 326

AN ACT TO PROVIDE FOR THE SAFETY OF LIFE AND PROPERTY AND TO CREATE A BOARD OF BOILER RULES WHICH SHALL FORMULATE RULES AND REGULATIONS FOR THE SAFE CONSTRUCTION, USE AND OPERATION OF STEAM BOILERS; TO PROVIDE FOR THE ENFORCEMENT OF THE RULES AND REGULATIONS OF THE BOARD OF BOILER RULES; TO PROVIDE FOR THE INSPECTION OF STEAM BOILERS AND THE FEES TO BE CHARGED FOR SAME; AND TO PROVIDE A PENALTY FOR THE VIOLATION OF THE PROVISIONS OF THIS ACT.

The General Assembly of North Carolina do enact:

N. C. Board of
Boiler Rules
created; ap-
pointment by
Governor.

Terms of
office.

Vacancies.

Qualifications
required.

Commissioner
of Labor ex-
officio mem-
ber.

Meetings of
Board.

Rules and
regulations.

SECTION 1. There is hereby created the North Carolina Board of Boiler Rules consisting of five members, of whom four shall be appointed to the board by the Governor, one for a term of one year, one for a term of two years, one for a term of three years and one for a term of four years. At the expiration of their respective terms of office, their successors shall be appointed for terms of four years each. Upon the death or incapacity of any member, the vacancy for the remainder of the term shall be filled with a representative of the same class. Of these four appointed members, one shall be a representative of the owners and users of steam boilers within the State of North Carolina, one a representative of the boiler manufacturers or a boiler maker who has had not less than five years practical experience as a boilermaker within the State of North Carolina, one a representative of a boiler inspection and insurance company licensed to do business within the State of North Carolina, and one a representative of the operating steam engineers in the State of North Carolina. The fifth member shall be the Commissioner of Labor, who shall be chairman of the board. The board shall meet at least twice yearly at the State Capitol or other place designated by the board. The board shall formulate rules and regulations for the safe and proper construction, installation, repair, use and operation of steam boilers in this State. The rules and regulations so formulated shall conform as nearly as possible to the boiler code of the American Society of Mechanical Engineers and amendments and interpretations thereto made and approved by the Council of the Society.

SEC. 2. The rules and regulations formulated by the Board of Boiler Rules shall become effective upon approval by the Governor, except that rules applying to the construction of new boilers shall not become effective to prevent the installation of such new boilers until six months after approval by the Governor. Changes in the rules which would raise the standards governing the methods of construction of new boilers or the quality of material used in them shall not become effective until six months after approval by the Governor.

Approval of rules and regulations by Governor.

SEC. 3. A sum not exceeding five hundred dollars (\$500.00) shall immediately be allocated from the State emergency fund to the North Carolina Board of Boiler Rules for the printing and distribution of the rules promulgated by the said board and to cover expenses incidental to the preparation thereof, and said sum shall be repaid out of the fees collected by the said Board of Boiler Rules to said emergency fund within a period of twelve months after the said allocation has been made. The members of the Board of Boiler Rules, exclusive of the chairman thereof, shall serve without salary and shall receive their actual expenses, not to exceed their actual railroad fare plus four dollars (\$4.00) per day each, for not to exceed twenty days in any year while in the performance of their duties as members of the board, to be paid in the same manner as in case of other state officers. The chairman of the Board of Boiler Rules shall countersign all vouchers for expenditures under this section.

Appropriation for printing and distribution.

Repayment out of fees collected.

Board serves without pay but expenses allowed.

Expense vouchers.

SEC. 4. This act shall not be construed as in any way preventing the use or sale of steam boilers in this State which shall have been installed or in use in this State prior to the taking effect of this act and which shall have been made to conform to the rules and regulations of the Board of Boiler Rules governing existing installations as provided in section twelve of this act.

Boilers now in use unaffected.

SEC. 5. After the passage of this act and at any time thereafter that the office may become vacant, the Commissioner of Labor shall appoint, and may remove for cause when so appointed, a citizen of this State who shall have had at the time of such appointment not less than five years' practical experience with steam boilers as a steam engineer, mechanical engineer, boilermaker or boiler inspector, or who has passed the same kind of examination as that prescribed for deputy or special inspectors in section nine, to be chief inspector for a term of two years or until his successor shall have been appointed, at an annual salary of two thousand dollars (\$2,000.00).

Commissioner of Labor empowered to appoint chief inspector.

Qualifications.

Salary.

SEC. 6. This act shall not apply to boilers under Federal control or to stationary boilers used by railroads which are inspected regularly by competent inspectors, or to boilers used

Certain boilers excepted.

solely for propelling motor road vehicles; or to boilers of steam fire engines brought into the State for temporary use in times of emergency to check conflagrations; or to portable boilers used for agricultural purposes only or for pumping or drilling in the open field for water, gas or coal, gold, talc or other minerals and metals; or to steam heating boilers which carry pressures not exceeding fifteen pounds per square inch, built in accordance with the boiler code of the American Society of Mechanical Engineers. This act shall not apply to any boiler used for heating purposes.

Powers of
Commissioner.

SEC. 7. The Commissioner of Labor is hereby charged, directed and empowered:

Creation of
Bureau of
Boiler Inspection.

(a) To set up in the Division of Standards and Inspections of the Department of Labor, a Bureau of Boiler Inspection to be supervised by the chief inspector provided for in section five and one or more deputy inspectors of boilers, who shall have passed the examination provided for in section nine of this act, at a salary not to exceed the salary of a senior factory inspector, and such office help as may be necessary.

Deputy inspectors.

Salary.

Right of
Boiler inspection.

(b) To have free access for himself and his chief boiler inspector and deputies, during reasonable hours, to any premises in the State where a steam boiler is built or where a steam boiler or power plant apparatus is being installed or operated, for the purpose of ascertaining whether such boiler is built, installed and operated in accordance with the provisions of this act.

Prosecution of
violations.

Inspection
certificates.

Law enforcement.

(c) To prosecute all violators of the provisions of this act.

(d) To issue, suspend and revoke inspection certificates allowing steam boilers to be operated, as provided in this act.

(e) To enforce the laws of the State governing the use of steam boilers and to enforce the rules and regulations of the Board of Boiler Rules.

Records.

(f) To keep a complete record of the type, dimensions, age condition, pressure allowed upon, location and date of the last inspection of all steam boilers to which this act applies.

Distribution of
rules and
regulations.

(g) To publish and distribute among boiler manufacturers and others requesting them, copies of the rules and regulations adopted by the Board of Boiler Rules.

Provision for
special
inspectors.

SEC. 8. In addition to the deputy boiler inspectors authorized by section seven of this act, the Commissioner of Labor shall, upon the request of any company authorized to insure against loss from explosion of boilers in this State, issue to any boiler inspectors of said company commissions as special inspectors: *Provided*, that each such inspector before receiving his commission shall pass satisfactorily the examination provided for in section nine of this act, or, in lieu of such examination, shall hold a certificate of competency as an inspector of

Examination
required.

steam boilers for a state that has a standard of examination equal to that of the State of North Carolina, or a certificate from the National Board of Boiler and Pressure Vessel Inspectors. The fee for such commission shall be one dollar (\$1.00) and one dollar (\$1.00) for each annual renewal thereof. Such special inspectors shall receive no salary from, nor shall any of their expenses be paid by, the State, and the continuance of a special inspector's commission shall be conditioned upon his continuing in the employ of a boiler inspection and insurance company duly authorized as aforesaid and upon his maintenance of the standards imposed by this act. Such special inspectors shall inspect all steam boilers insured by their respective companies, and the owners of such insured boilers shall be exempt from the payment of the fees provided for in section thirteen of this act. Each company employing such special inspectors shall, within thirty days following each annual internal inspection made by such inspectors, file a report of such inspection with the Commissioner of Labor.

SEC. 9. Examination for deputy or special inspectors shall be given by the Board of Boiler Rules or by at least two examiners to be appointed by said board and must be written or part written and part oral recorded in writing and must be confined to questions the answers to which will aid in determining the fitness and competency of the applicant for the intended service and must be of uniform grade throughout the State. In case an applicant for an inspector's appointment or commission fails to pass this examination, he may appeal to the Board of Boiler Rules for a second examination which shall be given by said board, or if by examiners appointed by said board, then by examiners other than those by whom the first examination was given and these examiners shall be appointed forthwith to give said second examination. Upon the result of this examination on appeal, the board shall determine whether the applicant be qualified. The record of any applicant's examination, whether original or on appeal, shall be accessible to him and his employer.

A commission may be revoked by the Commissioner of Labor upon the recommendation of the chief inspector of steam boilers, for the incompetence or untrustworthiness of the holder thereof or for wilful falsification of any matter or statement contained in his application or in a report of any inspection. A person whose commission is revoked may appeal from the revocation to the Board of Boiler Rules which shall hear the appeal and either set aside or affirm the revocation and its decision shall be final. The person whose commission has been revoked shall be entitled to be present in person and by counsel on the hearing of the appeal. If a certificate or commission is lost or destroyed,

Fee for commission.

No pay or expenses allowed special inspectors.

Duties.

Inspection reports.

Details of inspector's examinations.

Appeal for second examination.

Record of examinations.

Revocation of commission for cause.

Appeal from revocation order.

Application for new examination.	a new certificate or commission shall be issued in its place without another examination. A person who has failed to pass the examination for a commission or whose commission has been revoked shall be entitled to apply for a new examination and commission after ninety days from such failure or revocation.
Boiler inspections.	SEC. 10. On and after April first, nineteen hundred and thirty-five, each steam boiler used or proposed to be used within this State, except boilers exempt under section six of this act, shall be thoroughly inspected internally and externally while not under pressure by the chief inspector or by one of the deputy inspectors or special inspectors provided for herein, as to its design, construction, installation, condition and operation; and if it shall be found to be suitable, and to conform to the rules and regulations of the Board of Boiler Rules, the owner or user of a steam boiler as required in this act to be inspected shall pay to the chief inspector the sum of one dollar (\$1.00) for each inspection certificate issued, and the chief inspector shall issue to the owner or user thereof an inspection certificate specifying the maximum pressure which it may be allowed to carry. Such inspection certificate shall be valid for not more than fourteen months from its date, and it shall be posted under glass in the engine or boiler room containing such boiler, or an engine operated by it, or, in the case of a portable boiler, in the office of the plant where it is located for the time being. No inspection certificate issued for a boiler inspected by a special inspector shall be valid after the boiler for which it was issued shall cease to be insured by a duly authorized insurance company. The chief inspector or any deputy inspector may, at any time, suspend an inspection certificate when, in his opinion, the boiler for which it was issued may not continue to be operated without menace to the public safety, or when the boiler is found not to comply with the rules herein provided for and a special inspector shall have corresponding powers with respect to inspection certificates for boilers insured by the company employing him. Such suspension of an inspection certificate shall continue in effect until said boiler shall have been made to conform to the rules and regulations of the Board of Boiler Rules and until said inspection certificate shall have been reinstated by a state inspector, if the inspection certificate was suspended by a state inspector, or by a special inspector, if it was suspended by a special inspector. Not more than fourteen months shall elapse between such inspections and there shall be at least four such inspections in thirty-seven consecutive months. Each such boiler shall also be inspected externally while under pressure with at least the same frequency, and at no greater intervals.
Inspection fee.	
Inspection certificate.	
Term of certificate.	
Suspension of certificates when boilers found to be unsafe.	
Period of suspension.	
Number of inspections required.	

SEC. 11. On and after July first, nineteen hundred and thirty-five, it shall be unlawful for any person, firm, partnership or corporation to operate under pressure in this State a steam boiler to which this act applies without a valid inspection certificate as provided for in this act. The operation of a steam boiler without an inspection certificate, shall constitute a misdemeanor on the part of the owner, user or operator thereof and be punishable by a fine not exceeding one hundred dollars (\$100) or imprisonment not to exceed thirty days, or both, in the discretion of the court.

Operation of uninspected boiler prohibited.

Declared misdemeanor.

Punishment.

SEC. 12. No steam boiler which does not conform to the rules and regulations formulated by the Board of Boiler Rules governing new installations shall be installed in this State after six months from the date upon which the said rules and regulations shall become effective by the approval of the Governor.

Installation of boilers not conforming to requirements prohibited.

All steam boilers installed and ready for use, or being used, before the said six months shall have elapsed, shall be made to conform to the rules and regulations of the Board of Boiler Rules governing existing installations and the formula therein prescribed shall be used in determining the maximum allowable working pressure for such boilers.

Requiring boilers now in use to conform.

All boilers to be installed after six months from the date upon which the rules and regulations of the Board of Boiler Rules shall become effective by the approval of the Governor shall be inspected during construction by an inspector authorized to inspect boilers in this State, or if constructed outside the State, by an inspector holding a certificate of authority from the Commissioner of Labor of this State, which certificate shall be issued by the said Commissioner of Labor to any inspector who holds a certificate of authority to inspect steam boilers issued by a State which shall have adopted boiler rules that require standards of construction and operation substantially equal to those of this State, or an inspector who holds a certificate of inspection issued by the National Board of Boiler and Pressure Vessel Inspectors.

Inspection of boilers during construction in State.

Outside State.

SEC. 13. The owner or user of a steam boiler required by this act to be inspected by the chief boiler inspector, or a deputy inspector, shall pay to the inspector three dollars (\$3.00) for each boiler internally inspected and two dollars (\$2.00) for each steam boiler externally inspected while under pressure: *Provided*, that not more than five dollars (\$5.00) shall be collected for such inspection of any boiler made for any one year. The inspector shall give receipts for said fees and shall pay all sums so received to the Commissioner of Labor, who shall pay the same to the Treasurer of the State. The Treasurer of the State shall hold the fees collected under this section and under section ten in a special account to pay the salaries and expenses

Fee for internal and external inspections.

Maximum fees.

Receipts for fees.

Disposition of fees collected.

incident to the administration of this act, the surplus, with the approval of the Director of the Budget, to be added to the appropriation of the Division of Standards and Inspections of the Department of Labor for its general inspectional service.

Bond of chief inspector.

Of deputy inspectors.

Counties excepted.

Ground saw-mills excepted.

Conflicting laws repealed.

SEC. 14. The chief inspector shall furnish a bond in the sum of five thousand dollars (\$5,000), and each of the deputy inspectors shall furnish a bond in the sum of one thousand dollars (\$1,000), conditioned upon the faithful performance of their duties and upon a true account of moneys handled by them respectively, and the payment thereof to the proper recipient. The cost of said bonds shall be paid by the State Treasurer out of the special fund provided for in section thirteen: *Provided*, this act shall not apply to Cleveland, Montgomery, McDowell, Rockingham, Moore, Swain, Bertie, Wayne, Halifax, Yancey, Franklin, Granville, Person, Martin, Robeson, Gaston, Lincoln, Mecklenburg, Cabarrus and Iredell Counties, *Provided* further, that this act shall not apply to ground saw-mills.

SEC. 15. All laws and parts of laws inconsistent with any provisions of this act are hereby repealed.

SEC. 16. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 679

CHAPTER 327

AN ACT TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED AND SIXTY TO FIVE THOUSAND NINE HUNDRED AND SIXTY-EIGHT, INCLUSIVE, OF THE CONSOLIDATED STATUTES EXEMPTING DAVIE COUNTY FROM THE ABSENTEE VOTERS LAW.

The General Assembly of North Carolina do enact:

C. S. 5960-5968, amended, abolishing Absentee Voters Law in Davie County.

Excepted persons.

SECTION 1. At all primaries and elections held in Davie County after the ratification of this act the privilege of voting by absentee ballot shall be limited to qualified electors who are on the day of election actually in the employ of the Federal or State Government and necessarily away from the county in the performance of their duties as such employees. School teachers receiving pay from public funds and persons enlisted or employed in the military or naval branch of the government shall be entitled to exercise the privilege of absentee voting as herein granted.

No person not herein specifically granted the privilege of voting by absentee ballot shall be entitled to vote in any primary or election in Davie County unless he or she shall attend the polls on election day and vote in person.

Personal appearance necessary.

SEC. 2. The restricted privilege of voting by absentee ballot as provided in section one of this act shall apply only to votes cast for local and county officers, including member of the State House of Representatives, and on local and county propositions. For all district, state and federal officers and on all district and state propositions persons may vote in said county by absentee ballot as provided in sections five thousand nine hundred sixty and five thousand nine hundred sixty-eight (a) inclusive, of the Consolidated Statutes of North Carolina, as amended.

Repeal limited to local elections.

Other elections unaffected.

SEC. 3. When an elector who is entitled to vote by absentee ballot for local and county officers or on local and county propositions desires to vote by that method, he shall use absentee certificate "A" provided for in section five thousand nine hundred sixty-two of the Consolidated Statutes, as amended. He shall insert in the certificate the office or position which he holds with the government, where he is then located, name and title of his employer or superior officer, the county and precinct where he is registered and maintains his permanent residence. He shall sign and swear to the certificate before an officer having an official seal, which seal shall be attached by the officer. Such elector shall make and file with the chairman of the county board of elections a written application signed by him and attested by two witnesses, for an absentee certificate and ballots for that purpose. The application shall give the office or position held by the applicant, the reason for his expected absence from the county on election day, his present address and the precinct where he is registered and entitled to vote.

Requirements of absentee voting by excepted persons.

Certificate.

Contents.

Application for absentee ballot.

Contents.

No absentee ballots cast in Davie County shall be counted except those issued by the chairman of the county board of elections, bearing his written endorsement on the back of each ballot together with the date of issue by him, and bearing the genuine signature of the voter casting same; and the chairman of the county board of elections may issue such absentee ballots only upon written applications as herein provided, which applications shall be kept on file by him. No applications shall be received and no absentee certificates or ballots shall be issued by him for any primary or election after sundown on the last Friday before such primary or election. On the last Saturday before each primary and election, same being challenge day, the chairman of the county board of elections shall, between the hours of ten A.M. and three P.M., be present at his office

Restrictions on counting absentee ballots.

Time limit of applying for absentee ballots.

Right of voters to inspect list of those applying for absentee ballots.

Posting list
on election
day.

or regular place of business with a complete list of applicants for absentee ballots to whom he has issued certificates and ballots, registered separately from other voters, by precinct, together with the original written application therefor, all of which shall during those hours be open to inspection by any voter of the county. The above list of absentee voters shall be furnished by the chairman of the county board of elections to the several precinct registrars and by them posted at a public place at the several voting places not later than ten o'clock, A.M., on election day. No elector shall vote by absentee ballot except those whose names appear on the list so furnished by the chairman of the county board of elections.

Entry on
poll book.

SEC. 4. The registrar and judges of the election at each precinct shall cause the words "absentee voter" to be entered on the poll book on election day opposite the name of each elector voting by that method.

False state-
ments made
misdemeanor.

SEC. 5. That any person knowingly making any false oath, application, certificate or statement, or committing or aiding or abetting in the commission of any fraud in connection with the application for, issuing, voting, counting or otherwise relating to absentee ballots, and any election official who shall knowingly violate any of the provisions of this act shall be guilty of a misdemeanor and shall be fined and imprisoned in the discretion of the court.

Markers
abolished.

Members of a
family may
assist other
members.

SEC. 6. No official marker shall be permitted at any primary or election held in Davie County. Any elector who is unable to mark his or her ballot because of physical disability or illiteracy may be accompanied into the booth and assisted by any members of his or her immediate household, or upon his or her direct request the registrar or any judge of the election may render such assistance.

Hours of
voting.

SEC. 7. In all primaries and elections held in Davie County the polls shall open at seven A.M., and close at five-forty P.M., Eastern Standard Time.

Conflicting laws
repealed.

SEC. 8. All laws and parts of laws in conflict with the provisions of this act are, only to the extent of such conflict, hereby repealed. Except in so far as they are specifically or by implication repealed by this act, all the provisions of the general election and primary laws of North Carolina shall remain in full force in Davie County.

Other general
laws remain
effective.

Application of
Act.

SEC. 9. This act shall apply to Davie County only.

SEC. 10. This act shall be in force from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 683

CHAPTER 328

AN ACT TO PROVIDE FOR AN EXCISE TAX ON ALL OLEOMARGARINE NOT CONTAINING CERTAIN INGREDIENTS; PROVIDING FOR THE PLACING OF STAMPS EVIDENCING PAYMENT OF SAID TAX AND PROVIDING OFFENSES, FINES AND PUNISHMENT.

The General Assembly of North Carolina do enact:

SECTION 1. *Tax Imposed.* There is hereby imposed an excise tax of ten cents per pound on all oleomargarine sold, offered or exposed for sale, or exchanged in the State of North Carolina, containing any fat and/or oil ingredient other than any of the following fats and/or oils: Cottonseed oil, peanut oil, corn oil, soya bean oil, oleo oil from cattle, oleo stock from cattle, oleo stearine from cattle, neutral lard from hogs, or milk fat. Such excise tax shall be in the form of a revenue stamp in such denominations as will best carry out the provisions of the law. Said stamps shall be properly safeguarded as to their manufacture, preservation and distribution and shall be in the charge of the State Department of Agriculture.

Excise tax imposed upon oleomargarine.

Revenue stamps.

SEC. 2. *Promulgation of rules and regulations.* The State Department of Agriculture is hereby empowered to promulgate such rules and regulations as are consistent with the provisions of this act.

Department of Agriculture to administer Act.

SEC. 3. *Penalties.* Any person violating any of the provisions of this act, or any of the rules or regulations promulgated by the State Department of Agriculture for the purpose of carrying out its provisions, shall be guilty of a misdemeanor, and upon conviction shall be fined in any sum not less than twenty-five dollars (\$25.00) nor more than two hundred dollars (\$200.00), or by imprisonment in the county jail not to exceed two months, or by both such fine and imprisonment.

Violation made misdemeanor.

Punishment.

SEC. 4. *Disposition of Tax Receipts.* All moneys derived from the sale of revenue stamps hereunder shall be paid into the State Department of Agriculture for the enforcement of this act.

Disposition of tax receipts.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 956

CHAPTER 329

AN ACT TO PROVIDE FOR LICENSING THRESHERS IN NORTH CAROLINA AND SECURING REPORTS ON THE AMOUNTS THRESHED.

The General Assembly of North Carolina do enact:

Licensing of
power threshers.

SECTION 1. That it shall be the duty of any person, firm or corporation who shall engage in power threshing in any county in North Carolina to first secure a license from the county in which the operator resides: *Provided*, that securing of a license in one county shall be sufficient to allow the person, firm or corporation to operate in any county of the State.

Issuance by
Registers of
Deeds.

Expiration date.

License fee.

Threshers of
own crops
exempted.

Threshers to
keep records.

Reports to
Registers of
Deeds.

Violation of
Act made mis-
demeanor.

Notice to
thresher before
indictment.

Public notice
to be given
of requirements.

Prosecution for
non-compliance.

SEC. 2. It shall be the duty of the Register of Deeds of each of the several counties of the State to issue a license to engage in threshing in that county to any person, firm or corporation applying for same. Every license issued under the provisions of this act shall expire on the first day of April succeeding the date of the issue of such license. In lieu of the necessary expenses involved, the Register of Deeds may make a charge not to exceed fifty cents for each license issued: *Provided*, that operators who thresh their own crops only shall be exempt from any license cost.

SEC. 3. It shall be the duty of every person, firm or corporation, who shall engage in threshing for others or themselves, in any county of the State, to keep a complete and accurate record of the acreages harvested and amounts threshed for each farm, and to promptly make, upon blanks to be furnished by the Register of Deeds of the county, reports showing the acreages and the amounts threshed by said person, firm or corporation, in said county during the preceding season. A violation of the provisions of this section shall be deemed a misdemeanor and shall be punished by a fine of not exceeding twenty-five dollars: *Provided*, the Register of Deeds shall give thirty days' notice to the licensee before indictment is made, and if licensee makes said report within said time no indictment shall be made.

SEC. 4. It shall be the duty of the Register of Deeds of each of the several counties of the State to give public notice of these requirements before the threshing seasons and to make diligent inquiry as to whether the provisions of section three of this act have been complied with, and upon failure of any person, firm or corporation to comply with same, to swear out a warrant before some justice of the peace of the county and the procedure thereon shall be as in other criminal cases.

SEC. 5. It shall be the duty of the Register of Deeds of each of the several counties in the State to promptly submit, upon blanks to be furnished by the Commissioner of Agriculture, a report to the Commissioner of Agriculture showing the crop acreages harvested and amounts that have been threshed in the said county in the preceding crop season.

Report of
Registers of
Deeds to Com-
missioner of
Agriculture.

SEC. 6. It shall be the duty of the Commissioner of Agriculture to furnish to the Register of Deeds of the several counties of the State, on or before the first day of May in each year, a sufficient number of blank forms for threshers' licenses, operators' threshing reports, and Registers' of Deeds summary reports. The Commissioner of Agriculture shall also collect and publish the county results of these reports prior to the next threshing season.

Commissioner to
furnish blank
forms to Reg-
isters of Deeds.

Publication of
reports.

SEC. 7. That this act shall be in force from and after its ratification, and supplants chapter two hundred and sixty-seven, page four hundred and seventy-nine, Public Laws of North Carolina, one thousand nine hundred and nineteen.

Ch. 267, Public
Laws 1919,
repealed.

Ratified this the 7th day of May, A. D. 1935.

H.B. 971

CHAPTER 330

AN ACT TO AMEND CHAPTER FOUR HUNDRED FORTY-ONE, PUBLIC LAWS OF NORTH CAROLINA SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATING TO SPECIAL LEVIES IN CERTAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter four hundred forty-one, Public Laws of one thousand nine hundred thirty-one, be, and the same is hereby amended by adding after the word "Alamance" and before the word "and" in line seven of said section the word "Henderson."

Ch. 441, Pub-
lic Laws 1931,
amended, as
to special tax
levies in Hender-
son County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 762

CHAPTER 331

AN ACT TO VALIDATE CERTAIN SALES OF LAND FOR TAXES AND CERTIFICATES ISSUED IN PURSUANCE THEREOF AND TO VALIDATE FORECLOSURE PROCEEDINGS INSTITUTED UPON CERTIFICATES OF SALE AND TO AUTHORIZE EXTENSION OF FORECLOSURE PROCEEDINGS.

The General Assembly of North Carolina do enact:

Local tax sales
validated.

Also certi-
ficates of sale.

Local govern-
ing bodies
authorized to
order sales.

Time of
sale.

Such sales
validated.

Actions insti-
tuted on back
taxes validated.

SECTION 1. That all sales of land for failure to pay taxes held or conducted by any sheriff or any tax collector of any county, city, town or other municipality during the years one thousand nine hundred thirty-three and one thousand nine hundred thirty-four or on any date subsequent to or other than the date prescribed by law and all certificates of sale executed and issued pursuant to and in accordance with such sales be and the same are hereby approved, confirmed and validated and shall have the same force and legal effect as if said sales had been held and conducted on the date prescribed by law.

SEC. 2. That the board of county commissioners of any county or the governing board of any city, town or other municipality may by resolution order the sheriff or tax collecting officer of the said county, city, town or other municipality to advertise in the manner provided by law and sell all land for the taxes of any year levied by the said county, city, town or other municipality, which land has not heretofore been legally sold for the failure to pay said taxes. The sale or sales herein authorized shall be held not later than the first Monday in September, one thousand nine hundred thirty-five, and certificates of sale shall be issued in accordance with and pursuant to said sale or sales in the same manner as if said sale or sales had been held and conducted as provided by law. Any sale held and conducted under the provisions of this section and all certificates issued pursuant to such sales shall be and the same are hereby approved, confirmed and validated and shall have the same force and legal effect as if said sale had been held and conducted on the date prescribed by law.

SEC. 3. That all actions instituted in any county, city, town or other municipality for the foreclosure of certificates of sale issued for the taxes of the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, one thousand nine hundred thirty-one and one thousand nine hundred thirty-two subsequent to October first,

one thousand nine hundred thirty-four, and all such actions instituted before October first, one thousand nine hundred thirty-five, shall be and the same are hereby approved, validated and declared to be legally binding and of the same force and effect as if said actions were instituted prior to October first, one thousand nine hundred thirty-four: *Provided*, that this act shall not be construed to repeal any private or local act passed by the General Assembly of one thousand nine hundred thirty-five.

Local laws of
1935 unaffected.

SEC. 4. That if any part of this act shall be held unconstitutional, such unconstitutionality shall not affect the remainder of this act.

Constitutional
parts of Act
upheld.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 795

CHAPTER 332

AN ACT TO AUTHORIZE THE TRANSFER OR GIFT FROM THE STATE OF NORTH CAROLINA TO THE FEDERAL GOVERNMENT OF CERTAIN LANDS TO BE ACQUIRED NEAR CAPE HATTERAS AND ALONG THE NORTH CAROLINA BANKS IN THAT VICINITY AND TO TRANSFER OTHER STATE-OWNED LANDS FOR USE AS A NATIONAL PARK.

Whereas, the State of North Carolina owns certain lands in the vicinity of Cape Hatteras and along the banks in Dare and Currituck Counties; and *whereas*, it is proposed to transfer to the State by gift from private owners other lands for the creation of a State or National Park in that vicinity;

Preamble:
State owned
lands near
Cape Hatteras.

Proposed crea-
tion of National
Park.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be competent for the State to convey and transfer such lands as it may receive by gift in the vicinity of Cape Hatteras, and elsewhere along the banks in Dare and Currituck Counties, for the purpose of a public park, and such lands as it may now own in the said vicinity, to the United States Government for the purpose of a National Park.

Conveyance to
U. S. Govern-
ment for park
purposes au-
thorized.

SEC. 2. The lands so to be conveyed shall be determined by survey made by the Department of Conservation and Development, and upon report by the said Department of Conservation and Development containing a copy of the said survey and requesting that the lands be conveyed as herein provided, a deed therefor to the United States Government shall be made by the Governor, under resolution of the Coun-

Survey by
Department
of Conservation
and Develop-
ment.

Execution of
deed.

cil of State, with such provisions and reservations of the rights of the State thereupon with reference to the administration of its civil and criminal laws as may be usual and proper.

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 932

CHAPTER 333

AN ACT TO AMEND SECTION THREE THOUSAND EIGHT HUNDRED NINETY-THREE OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 3893,
amended. *

Limitation on
right of police
officers to
receive witness
fees in Forsyth
County.

May receive
when defendant
pays costs.

As to Forsyth
County only.

Conflicting laws
repealed.

SECTION 1. That section three thousand eight hundred and ninety-three of the Consolidated Statutes of North Carolina be amended by changing the period at the end thereof to a colon and adding thereto the following: "*Provided further, that any sheriff, deputy sheriff, chief of police, police, patrolman, state highway patrolman, and/or any other law enforcement officer who receives a salary or compensation for his services from any source or sources other than the collection of fees, shall prove no attendance, and shall receive no fee as a witness for attending at any superior or inferior criminal court sitting within the territorial boundaries in which such officer has authority to make an arrest wherein the county is taxed with the cost of said action, but said officer or officers shall be entitled to his witness fees and mileage as provided by law in all cases in which the defendant shall pay the cost as ordered and directed by the court.*"

SEC. 2. That this act shall apply only to Forsyth County.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1224

CHAPTER 334

AN ACT TO AMEND SECTION SIX THOUSAND THREE HUNDRED EIGHTEEN OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED NINETEEN PROVIDING FOR THE COLLECTION OF EXPENSES OF EXAMINATIONS OF INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6318 of the Consolidated Statutes of 1919 be, and the same is hereby amended by adding at the end of sub-section seven (7) thereof the following: "For the investigation of tax returns and the collection of any delinquent taxes disclosed by such investigation, the Commissioner may, in lieu of the above per diem charge, assess against any such delinquent company the expense of the investigation and collection of such delinquent tax, a reasonable percentage of such delinquent tax, not to exceed ten per centum (10%) of such delinquency, and in addition thereto."

C. S. 6318, amended, as to penalty for examining delinquent insurance companies.

Maximum.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1216

CHAPTER 335

AN ACT TO REPEAL ALL LAWS PERMITTING ABSENTEE VOTING IN PRIMARIES IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in all primary elections hereafter held in the County of Wilson no absentee voting shall be permitted and no person shall be allowed to vote at any of the polls in said county, unless he or she is personally present and voting in person.

C. S. 5960-5968, amended, repealing Absentee Voters Law in Wilson County.

SEC. 2. That anyone violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined not to exceed one hundred (\$100.00) dollars, or imprisonment not to exceed sixty days, or both, in the discretion of the court.

Violation made misdemeanor.

SEC. 3. This act shall apply to Wilson County only.

Application of Act.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H.B. 1324

CHAPTER 336

AN ACT TO AMEND HOUSE BILL SIX HUNDRED FIFTY-TWO, ENTITLED "AN ACT TO AMEND SECTION TWO, CHAPTER FIVE HUNDRED SIXTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO SALES OF REAL ESTATE FOR TAXES," RATIFIED APRIL TWENTY-FIFTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE, SO AS TO EXEMPT GUILFORD COUNTY AND THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill six hundred and fifty-two, entitled, "An act to amend section two, chapter five hundred and sixty, Public Laws of one thousand nine hundred and thirty-three, relating to sales of real estate for taxes," ratified April twenty-five, one thousand nine hundred and thirty-five, be, and the same is hereby amended by exempting Guilford County and the municipalities therein from the provisions of said act; and that the laws prescribing the procedure for the sale of real estate for taxes as were in effect on January first, one thousand nine hundred and thirty-three, are hereby re-enacted and made applicable to Guilford County and the municipalities therein.

SEC. 2. That the sales of real property for taxes held by Guilford County or by any of the municipalities therein during the years one thousand nine hundred thirty-three and one thousand nine hundred thirty-four are hereby, in all respects, validated.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

H. B. 652,
Public Laws
1935, amended,
as to extension
of time
for tax sales,
exempting Guil-
ford County and
its municipalities.

Former laws
re-enacted.

Tax sales vali-
dated.

Conflicting laws
repealed.

H.B. 1338

CHAPTER 337

AN ACT AMENDING CHAPTER FOUR HUNDRED TWENTY-SEVEN, PUBLIC LAWS OF THE SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, BEING AN ACT TO EXEMPT MECKLENBURG COUNTY FROM APPLICATION OF THE PROVISIONS OF THE TAX FORECLOSURE ACT AND TAX SALES CERTIFICATES REFUNDING ACT OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, AND AMENDING SENATE BILL NO. ONE HUNDRED SEVENTY-FIVE, DESIGNATED AS CHAPTER TWO HUNDRED SEVENTY-SIX, PUBLIC-LOCAL LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter four hundred and twenty-seven, Public Laws of the session of one thousand nine hundred and thirty-three, be amended by striking out sections four, five and six thereof, inclusive.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

Ch. 427, Public Laws 1933, amended, as to collection of taxes in Mecklenburg County.

Conflicting laws repealed.

H.B. 1347

CHAPTER 338

AN ACT TO BRING MOREHEAD CITY, THE TOWN OF BEAUFORT AND ATLANTIC BEACH, IN CARTERET COUNTY; ALBEMARLE, IN STANLY COUNTY; SOUTHERN PINES AND THE VILLAGE OF PINEHURST, IN MOORE COUNTY, AND CERTAIN COMMUNITIES AND MUNICIPALITIES IN NEW HANOVER COUNTY, WITHIN THE PURVIEW AND PROVISIONS OF CHAPTER FIFTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That Morehead City, the town of Beaufort and Atlantic Beach, in Carteret County; Albemarle, in Stanly County; Southern Pines and the Village of Pinehurst, in Moore County, and all municipalities and unincorporated towns or villages in New Hanover County be, and they are hereby incorporated into and brought within each and every provision of chapter fifty-two, Public Laws of one thousand nine hundred and thirty-one, and all the provisions and

Certain municipalities brought under provisions of law regulating plumbing and heating contractors.

Ch. 52, Public Laws 1931, thus amended.

regulations of said law are made applicable to, and the said towns and villages of Morehead City, Beaufort and Atlantic Beach, in Carteret County; Albemarle, in Stanly County; Southern Pines and Pinehurst, in Moore County, and all municipalities and unincorporated towns or villages in New Hanover County are brought within the provisions of said act.

SEC. 2. That all laws and clauses of laws in conflict with or repugnant to the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1935.

S.B. 521

CHAPTER 339

AN ACT TO PLACE DAVID BROWN, OF ALLEGHANY COUNTY, ON THE PENSION ROLL.

Preamble: .
Eligibility of
Alleghany
County Con-
federate Veteran
for Pension
Roll.

Whereas, David Brown, of Alleghany County, served in the Army of the Confederacy; and

Whereas, he is now ninety-six years of age and penniless and practically helpless; and

Whereas, he has not heretofore been on the pension roll of Confederate Veterans because of inability to prove his service; and

Whereas, he has now secured evidence of his military service and has filed his application with the Pension Board of Alleghany County; and

Approval of
application.

Whereas, said application has been duly approved by said Board: *Now, therefore*,

The General Assembly of North Carolina do enact:

Name placed
on Roll.

SECTION 1. That the State Auditor is authorized to pay to David Brown from the fund appropriated for pensions to Confederate Veterans the sum of one hundred eighty-two and 50/100 (\$182.50) dollars, and place the name of the said David Brown on the pension roll of Confederate Veterans.

SEC. 2. That this act shall be in full force and effect on and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 879

CHAPTER 340

AN ACT TO AMEND SECTION SEVEN THOUSAND AND FIFTY-NINE OF CONSOLIDATED STATUTES RELATING TO THE ANNUAL TAX LEVY FOR THE SUPPORT OF THE STATE LABORATORY OF HYGIENE AND TO PROVIDE FOR THE COLLECTION OF SAID TAX.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand fifty-nine of the Consolidated Statutes be, and the same is amended by adding at the end thereof the following: "That it shall be the duty of the Secretary of the State Board of Health when any person, firm or corporation is delinquent in the payment of taxes and penalties due the State Board of Health for a period of six months to notify the Attorney General of such delinquency, stating the amount then due by said person, firm or corporation for taxes and penalties."

C. S. 7059,
amended.

Notice to
Attorney Gen-
eral of de-
linquent taxes
and penalties
due State Board
of Health.

SEC. 2. It shall be the duty of the Attorney General to immediately institute an action in the Superior Court of the county in which such delinquent person, firm or corporation for the collection of said delinquent taxes and penalties resides or is situated, and upon the final determination of said suit, the judgment rendered in favor of the State Board of Health shall be certified by the Clerk of the Superior Court of the county to the county in which the delinquent taxpayer lives and/or conducts his business, and such judgment shall be a lien as like judgments and be enforced under the general law of the State: *Provided, however,* that when any delinquent taxpayer has entered into an agreement with the State Board of Health to pay up his delinquent taxes and penalties in installments and is paying them according to said agreement, that the Secretary of the State Board of Health may or may not in his discretion notify the Attorney General to bring an action as provided in this act.

Action to be
instituted for
collection.

Judgment.

Judgment de-
clared lien.

No action
where delin-
quency is
being liquid-
ated in install-
ments.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 977

CHAPTER 341

AN ACT TO AMEND CHAPTER NINETY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO STATE BARBERS' LICENSE LAW.

The General Assembly of North Carolina do enact:

Ch. 95, Public Laws 1933, amended, exempting certain counties from Barber's License Law.

Conflicting laws repealed.

SECTION 1. That section three, chapter ninety-five, Public Laws of one thousand nine hundred and thirty-three, be, and the same is hereby amended by striking out the words "Rockingham, Lincoln, Mitchell, Stokes, Bertie and Martin" in lines thirteen, fourteen and fifteen of said section.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 980

CHAPTER 342

AN ACT TO WITHDRAW FROM SALE CERTAIN SWAMP LANDS NOW BELONGING TO THE BOARD OF EDUCATION, UPON CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

Withdrawal of swamp lands from sale under certain conditions.

Lease or sale to Department of Conservation and Development.

Investigation of lands subject to sale.

SECTION 1. When it shall be reported to the State Board of Education, after investigation by the Department of Conservation and Development, that any part of the lands now known as "swamp lands" should be retained and reserved from sale in the public interest because of the suitability of the waters thereupon for oyster culture, or for game refuge, or other purposes consistent with public use, the Board of Education shall, if upon examination it is found that the reservation of the said lands for such purpose is proper and to the public interest, reserve the same and make such disposition as will best conserve the public interest by lease or sale to the Department of Conservation and Development as may be thought proper. Such lease or sale to the Department of Conservation and Development may be upon such terms as may be determined upon by the Board of Education. *Provided*, that no lands now belonging to the State Board of Education upon which there is any natural oyster bed, or which is suitable for oyster culture, shall be subject to sale by the

said Board of Education without first giving to the Department of Conservation and Development an opportunity to investigate and to report to the Board of Education as to whether it is desirable to make a reservation thereof under section one of this act.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 982

CHAPTER 343

AN ACT TO AMEND CHAPTER SIXTY-SIX AND TO REPEAL CHAPTER ONE HUNDRED AND THIRTY-TWO OF THE PUBLIC LAWS OF THE SESSION OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN RELATING TO THE SERVICE OF SUMMONS BY PUBLICATION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and thirty-two of the Public Laws of the session of one thousand nine hundred and twenty-seven be, and the same is hereby repealed. Ch. 132, Public Laws 1927, repealed.

SEC. 2. That section one of chapter sixty-six of the Public Laws of the session of one thousand nine hundred and twenty-seven be, and the same is hereby amended by striking out the proviso at the end of said section, and inserting in lieu thereof the following: "*Provided* that in all cases where service of summons is made by publication, such service by publication shall be completed within fifty days from the order of publication." Ch. 66, Public Laws 1927, amended, as to service of summons by publication.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after August first, one thousand nine hundred and thirty-five. Effective date.

Ratified this the 8th day of May, A. D. 1935.

H.B. 994

CHAPTER 344

AN ACT SUPPLEMENTAL TO AN ACT, BEING A BILL ENTITLED "AN ACT TO PREVENT RABIES IN THE STATE OF NORTH CAROLINA" AND BEING HOUSE BILL NUMBER ONE HUNDRED AND SEVENTY-FOUR, AND RATIFIED ON MARCH TWENTY-SIXTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE, TO CORRECT AN ERROR THEREIN.

The General Assembly of North Carolina do enact:

H. B. 174, Public Laws 1935, amended, as to law on prevention of rabies.

SECTION 1. That section ten be amended by striking out the word "two" in line four thereof and inserting in lieu thereof the word "six."

SEC. 1-A. Further amend by inserting in line three, Section fifteen, after the comma and before the word "be" in such line, the following: "that such animal."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 1065

CHAPTER 345

AN ACT TO AMEND SECTION ONE THOUSAND FIVE HUNDRED SEVENTY-FIVE OF THE CONSOLIDATED STATUTES RELATING TO CLERK OF THE SUPERIOR COURT ACTING AS CLERK OF THE COUNTY RECORDER'S COURT.

The General Assembly of North Carolina do enact:

C. S. 1575, amended.

Power of assistant or deputy Clerks Superior Court to act for Clerk where Clerk is also Clerk of Recorder's or General County Court.

SECTION 1. That section one thousand five hundred seventy-five of the Consolidated Statutes be, and the same is hereby amended by adding at the end thereof the following, "Whenever the clerk of the Superior Court acts ex-officio as clerk of the Recorder's Court or General County Court, any assistant clerk or deputy clerk of the Superior Court in his office shall have power and authority to take affidavits, issue warrants and other process, administer oaths to witnesses and to perform any other duty in connection with said court under the direction of the clerk of the Superior Court, and for the acts of said assistant or deputy clerk, the clerk of the Superior Court shall be liable on his official bond to the same extent that he would have been liable if he had done the act himself."

Liability on bond.

SEC. 2. This act shall not apply to Recorder's Courts in Bladen, Brunswick, Camden, Gates, Halifax, Martin, Moore, Orange, Perquimans, Forsyth and Vance Counties. Counties excepted.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 8th day of May A. D. 1935.

H.B. 1066

CHAPTER 346

AN ACT TO AMEND SECTION ONE THOUSAND FIVE HUNDRED SEVENTY-SIX OF THE CONSOLIDATED STATUTES RELATING TO THE APPOINTMENT OF A DEPUTY CLERK OF THE SUPERIOR COURT TO ACT AS CLERK OF THE COUNTY RECORDER'S COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred seventy-six of the Consolidated Statutes be, and the same is hereby amended so as hereafter to read as follows: C. S. 1576, amended.

"1576. *Deputy Clerk may be appointed.* Instead of having the clerk of the Superior Court to act ex-officio as clerk of the Recorder's Court or General County Court, the Board of Commissioners of any county wherein a county Recorder's Court or General County Court may be established may, at the time of the establishment of said court or at the time of fixing the county budget for any succeeding year, call upon the clerk of the Superior Court to appoint a special deputy to act as clerk of the Recorder's Court or General County Court, and the clerk of the Superior Court shall within sixty days thereafter appoint a special deputy to act as clerk of the Recorder's Court or General County Court, unless the time for good cause shall be extended by the Board of County Commissioners. Said special deputy clerk shall assist the clerk of the Superior Court with the duties of his office and shall have all the power and authority in reference to the county Recorder's Court or General County Court conferred upon the clerk of the Superior Court by the preceding section, and he shall do all things in reference to said Recorder's Court or General County Court under the direction of the clerk of the Superior Court of the county as fully as the clerk of the Superior Court would otherwise be authorized to do. The Board of Commissioners may require and fix the official bond of said special deputy clerk for the faithful performance of his duties and fix his salary, which shall be fixed Provisions for deputy clerk Superior Court to act as Clerk of Recorder's or General County Court.

Duties and powers of deputy so appointed.

Official bond.

Salary.

Term of
office.

before he enters upon his duties and shall not be lowered during his term of office. His term of office shall be for the same time as the term of the recorder of said court, unless he shall be sooner removed by the clerk of the Superior Court for cause, and shall cease at any time that the court itself shall cease to exist."

Counties ex-
cepted.

SEC. 2. That this act shall not apply to Bladen, Brunswick, Camden, Gates, Guilford, Halifax, Lee, Martin, Moore, Orange, Perquimans, Forsyth and Vance Counties.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 1132

CHAPTER 347

AN ACT TO PLACE THE NAME OF MARY CUDGE THOMAS, COLORED, ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

Name of wife
of Negro Con-
federate Veteran
placed on Pen-
sion Roll.

SECTION 1. That Mary Cudge Thomas, Colored, wife of Cudge Thomas, body guard of Colonel William Thomas, of Jackson County, be, and she is hereby placed on the Pension Roll of Jackson County; *Provided*, her name be referred to the State Board of Pensions for investigation, and such name shall be removed from the roll by State Board of Pensions unless approved by them.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 1147

CHAPTER 348

AN ACT TO AMEND SECTION NINE HUNDRED FORTY-SIX OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 946,
amended, as to
granting by
Judges of leave
of absence to
Clerks Superior
Court.

SECTION 1. That section nine hundred forty-six of the Consolidated Statutes of North Carolina (One Thousand Nine Hundred Nineteen) be amended as follows:

By adding between the word "resides" and the word "showing" in line three thereof the following: "the judge of the Superior Court riding the district or judge of Superior Court presiding in the county of said clerk."

Conflicting
laws re-
pealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 1294 CHAPTER 349

AN ACT TO AMEND HOUSE BILL ONE THOUSAND ONE HUNDRED AND SEVEN, ENTITLED "AN ACT TO AMEND PROVISIONS OF CONSOLIDATED STATUTES EIGHT THOUSAND THIRTY-SEVEN REGARDING FORECLOSURE OF TAX SUITS IN MITCHELL COUNTY," RATIFIED APRIL 25, 1935.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill one thousand one hundred and seven, entitled "An act to amend provisions of Consolidated Statutes 8037, regarding foreclosure of tax suits in Mitchell County," ratified April twenty-fifth, one thousand nine hundred and thirty-five, be, and the same is hereby amended by inserting the word "and" in section one, under sub-section "1," between the words "institution" and "amendment"; and by striking out the word "June" between the words "to" and "first," and inserting in lieu thereof the word "August."

H. B. 1107,
Public Laws
1935, amended,
as to tax sales
in Mitchell
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 1321 CHAPTER 350

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC DRUNKENNESS IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof a new subsection as follows:

C. S. 4458,
amended, as to
punishment for
public drunk-
enness in Wil-
son County.

"10(a). By a fine of not less than five nor more than fifty dollars or by imprisonment not more than thirty days in Wilson County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

S.B. 491

CHAPTER 351

AN ACT TO PROVIDE COMPENSATION TO CLAUDE L. WOOD FOR THE DEATH OF HIS DAUGHTER, EVA WOOD, WHO WAS KILLED WHILE RIDING ON A SCHOOL BUS FROM THE RAEFORD PUBLIC SCHOOL IN HOKE COUNTY.

Preamble:
Death of
Eva Wood
in wreck of
school bus.

Whereas, during the school term of one thousand nine hundred thirty-three and one thousand nine hundred thirty-four, while riding upon a school bus enroute from the Raeford Public School to her home in Rock Fish Township, Hoke County, without fault on her part, and by the negligence of the Board of Education due to the condition of the said school bus, the bus being old and dilapidated, resulting from the skidding of the bus as it lurched to one side when the weight of the children riding on the bus tore off the top, the said Eva Wood was killed by being precipitated to the ground, along with the rest of the children; and

Caused by
defects of bus.

Whereas, the accident was caused by the defects in the bus, and not because of any criminal negligence on the part of the driver; and

Poverty of
father.

Whereas, the said Claude L. Wood, father of the said Eva Wood, is unable to defray the burial expenses; and

No remedy
at law.

Whereas, he has no remedy at law; *Now, therefore*,

The General Assembly of North Carolina do enact:

State School
Commission
directed to
pay to father
burial expenses.

SECTION 1. That the State School Commission of North Carolina shall be and it is hereby authorized and directed to pay to Claude L. Wood of Hoke County, North Carolina, the father of the said Eva Wood, who was killed as set out in the preamble of this act, the sum of two hundred and fifty dollars (\$250.00), the expenses incurred for the burial of his daughter, Eva Wood. *Provided* that funds necessary to carry out the provisions of this act shall be paid out of the emergency fund in the event funds are not available out of the appropriations made for Public Schools.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

S.B. 555

CHAPTER 352

AN ACT TO PERMIT THE SALE AND USE OF HOG
CHOLERA VIRUS IN PITT COUNTY UNDER CERTAIN
CONDITIONS.*The General Assembly of North Carolina do enact:*

SECTION 1. That the Farm Demonstration Agent of Pitt County shall select suitable and qualified persons, not more than one from each township, and grant permission to such persons in writing to distribute, sell or use virulent blood from hog-cholera-infected hogs, or virus, in Pitt County, such appointments made by Farm Demonstration Agent to be approved by the Board of County Commissioners. The Farm Demonstration Agent shall have authority to fix the rate of compensation to be paid such persons and shall have authority to revoke the permission granted any such person or persons. In addition to such persons as may be selected by the Farm Demonstration Agent of Pitt County and approved by the Board of County Commissioners, as provided for in this act, any and all of the Vocational Teachers of Agriculture in the schools in Pitt County shall be permitted to vaccinate or inoculate hogs in said county with virus or virulent blood from the hog-cholera-infected hogs and for such purpose shall be permitted to buy, sell, distribute and use said virus or virulent blood from hog-cholera-infected hogs.

Sale and use
of hog cholera
virus author-
ized in Pitt
County.

Compensation
to persons
distributing.

Other eligible
agents.

SEC. 2. That the provisions of section four thousand four hundred and ninety-two of the Consolidated Statutes of North Carolina and of section four thousand eight hundred and seventy-nine of the Consolidated Statutes of North Carolina shall not apply to any person distributing, selling or using virulent blood from hog-cholera-infected hogs or virus in Pitt County with the written permission of the Farm Demonstration Agent of Pitt County, and shall not apply to any of the Vocational Teachers of Agriculture in the schools of Pitt County when they are buying, selling, distributing and using said virus or virulent blood from hog-cholera-infected hogs for the purpose of vaccinating or inoculating hogs in said County.

C. S. 4492
and 4879, thus
amended.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall apply only to Pitt County.

Application of
Act.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

S.B. 582

CHAPTER 353

AN ACT TO AMEND SECTIONS TWO THOUSAND SIX HUNDRED FORTY-NINE, TWO THOUSAND SIX HUNDRED FIFTY-TWO, TWO THOUSAND SIX HUNDRED FIFTY-FOUR, TWO THOUSAND SIX HUNDRED FIFTY-FIVE AND TWO THOUSAND SIX HUNDRED SIXTY-ONE OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 2649, 2652, 2654, 2655 and 2661, amended, as to conduct of elections in Town of Graham.

SECTION 1. That Section two thousand six hundred and forty-nine of the Consolidated Statutes be amended by adding therein, after the word "Shelby," a comma and the word "Graham." That Sections two thousand six hundred and fifty-two, two thousand six hundred and fifty-four, two thousand six hundred and fifty-five, and two thousand six hundred and sixty-one be amended by striking from each one of said Sections the words "Board of Commissioners" and inserting in lieu thereof "County Board of Elections."

Application of Act.

SEC. 2. That this act is intended to apply only to the Town of Graham in Alamance County, North Carolina.

Conflicting laws repealed.

SEC. 3. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

H.B. 686

CHAPTER 354

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHTY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATING TO REFUND OF TAX SALES CERTIFICATES APPLYING ONLY TO CASWELL COUNTY.

The General Assembly of North Carolina do enact:

Ch. 81, Public Laws 1933, amended, as to refunding tax sales certificates in Caswell County.

SECTION 1. Amend section one in line fifteen thereof by striking out the figures "1933" and inserting in lieu thereof the figures "1935"; amend said section further in line eighteen thereof by striking out the figures "1934" and inserting in lieu thereof "1936."

Again amended.

SEC. 2. Amend section five thereof in line ten by adding after the word "three" and before the word "and" the words "as amended."

Again amended.

SEC. 3. Amend section eight in line six thereof by adding between the word "one" and the word "whether" the words "1932 and 1933"; amend said section further in line eight

thereof by striking out the words "thirty-four" and inserting the words "thirty-six."

SEC. 4. Amend section twelve in line nine thereof by striking out the word "five" and inserting in lieu thereof the word "three"; amend said section further in line sixteen thereof by striking out the figures "1934" and inserting in lieu thereof the figures "1936."

Again amended.

SEC. 5. Amend said act further by adding a new section to be known as fourteen A; "that it is the intention of this amendment to permit the tax payers of Caswell County to refund the 1932 and 1933 taxes under the provisions of said act and this amendment is not to apply to any taxes refunded heretofore under said act and said act in all respects except as modified by this amendment shall remain in full force and effect."

Again amended.

Intent of Act as to permitting tax sales certificates to be refunded.

SEC. 6. That a new section be added and to be designated as fourteen B, "provided this act shall apply only to Caswell County."

Application of Act.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1935.

S.B. 322

CHAPTER 355

AN ACT TO AMEND SECTION SEVENTY-SIX OF THE CONSOLIDATED STATUTES RELATING TO THE SALE OF REAL PROPERTY BY HEIRS OR DEVISEES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section seventy-six of the Consolidated Statutes be amended by striking out all of said Section and inserting in lieu thereof the following: "All conveyances of real property of any decedent made by any devisee or heir at law within two years of the death of the decedent shall be void as to the creditors, executors, administrators and collectors of such decedent but such conveyances to bona fide purchasers for value and without notice, if made after two years from the death of the decedent, shall be valid even as against creditors. *Provided*, that if the decedent was a non-resident, such conveyances shall not be valid unless made after two years from the grant of letters."

C. S. 76, amended.

Sale of realty of decedent by heirs within two years void as to creditors.

Where decedent was non-resident.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws repealed.

Effective date.

SEC. 3. That this Act shall be in full force and effect from and after September first, one thousand nine hundred and thirty-five.

Ratified this the 9th day of May, A. D. 1935.

S.B. 375

CHAPTER 356

AN ACT TO AMEND THE LOCAL GOVERNMENT ACT, BEING CHAPTER SIXTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AS AMENDED.

The General Assembly of North Carolina do enact:

Ch. 60, Public Laws 1931, Local Government Act, amended.

SECTION 1. That Section eighteen of the Local Government Act, being Chapter sixty of the Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by changing the period at the end of the first sentence of said Section to a comma and by inserting immediately after said comma the words "or, if a notice of sale of bonds states that bidders may name one rate for part of the bonds of an issue and another rate or rates for the balance, to the bidder offering to purchase the bonds at the lowest interest cost to the unit, such cost to be determined by deducting the total amount of the premium bid from the aggregate amount of interest upon all of the bonds until their respective maturities."

Sale of local unit bonds to highest bidders.

Again amended.

SEC. 2. That Section twenty-five of said Local Government Act be and the same is hereby amended by changing the period at the end of said Section to a comma and by adding after said comma the following:

Funding or refunding unsecured indebtedness.

"or, if such indebtedness is not evidenced by bonds, notes, coupons or similar instruments, he may provide for the delivery of said new bonds or notes against a receipt or release from the creditor to whom or to which the indebtedness to be funded or refunded is owing. Coupons or notes issued in exchange for outstanding coupons shall be deemed to be notes issued for refunding or funding purposes, within the meaning of this Section."

Again amended.

SEC. 3. That Section seventy-four of said Local Government Act be and the same is hereby amended by striking out the word "heretofore" and by changing the period at the end of said Section to a comma and by adding after said comma the words "before the adjournment of the Regular Session of the General Assembly in one thousand nine hundred thirty-five."

Ch. 258, Public Laws 1933, amended.

SEC. 4. That Section seventy-five-A of said Local Government Act, as amended by Chapter two hundred fifty-eight of the

Public Laws of one thousand nine hundred thirty-three, be and the same is hereby amended by adding at the end of said Section the following:

"There may also be incorporated in or endorsed upon notes, bonds or coupons of a unit provisions reserving to the unit the right to extend the time for payment thereof to a fixed or determinable future time, specified in such provisions. The word 'determinable' is here used in the same sense that it is used in the Negotiable Instruments Law of North Carolina (Chapter fifty-eight of the Consolidated Statutes). The negotiability of bonds, notes and coupons of a unit shall not be affected by the reservation therein of a right of redemption or extension pursuant to this Section."

SEC. 5. That Section seventy-five-D of said Local Government Act, as enacted by Chapter two hundred fifty-eight of the Public Laws of one thousand nine hundred thirty-three, be and the same is hereby amended by adding at the end of said Section the following:

"Such plan or agreement may provide among other things for the issuance of funding bonds and refunding bonds; for the issuance of new coupons or notes in exchange for outstanding coupons, for the purpose of enabling the unit to reserve the right to extend the time for payment of the whole or a part of the interest represented by such outstanding coupons; for the endorsement or stamping of bonds, notes or coupons, for the purpose of extending the time for payment of the principal thereof or interest thereon or for the purpose of reserving the right to extend said time; and for the doing of any other thing authorized by law with respect to outstanding indebtedness of the unit. All such plans or agreements heretofore made or entered into and approved by the Local Government Commission are hereby ratified and validated. New coupons or interest notes issued in exchange for outstanding coupons as aforesaid shall be executed in such manner as may be determined by said board or body, and approval thereof by the Local Government Commission need not be noted thereon. A certificate signed by the Secretary of the Local Government Commission or by an assistant designated by him, stating that such new coupons or interest notes have been approved by the Local Government Commission or under the provisions of the Local Government Act, shall be conclusive evidence that the requirements of this Act with respect to approval by said Commission have been complied with. All provisions of law relating to the means of payment of coupons surrendered in exchange for new coupons or interest notes as aforesaid shall apply to the payment of such new coupons or interest notes. The powers conferred by this Section with respect to the is-

Provision for extending time for paying bonds or notes.

"Determinable" defined.

Negotiability unaffected.

Again amended.

Plans or agreements for funding or refunding.

Such plans or agreements ratified.

New coupons or interest notes.

Exchange for outstanding coupons or interest notes.

Election on issuance unnecessary.

Approval of Act of Congress as to readjustment of local unit debts.

Again amended.

Bond or note holders to be subrogated to rights of holders of indebtedness.

Deposit of bonds and notes with State Treasurer as Trustee.

Issuance from time to time.

Time of adopting bond ordinance.

suance of new coupons or interest notes in exchange for outstanding coupons, and with respect to the endorsement or stamping of bonds, notes or coupons, may be exercised by resolution of the board or body authorized by law to issue funding bonds or refunding bonds of a unit, and any such resolution shall be in force and effect from and after its passage, and need not be submitted to the voters of the unit.

"The State of North Carolina hereby gives its assent to the Act of Congress approved May twenty-fourth, one thousand nine hundred and thirty-four, entitled 'An Act to amend an act entitled 'An Act to establish a uniform system of bankruptcy throughout the United States,' approved July first, one thousand eight hundred and ninety-eight, and acts amendatory thereof and supplemental thereto,' and hereby authorizes all units, after approval has been given thereto by the Local Government Commission, to proceed under the provisions of said act for the readjustment of their debts."

SEC. 6. That Section seventy-five-E of said Local Government Act, as enacted by Chapter 258 of the Public Laws of one thousand nine hundred thirty-three, be and the same is hereby amended by inserting immediately after clause (h) new clauses reading as follows:

"(i) Provisions whereby the holders of said bonds or notes, whether such bonds or notes shall have been delivered in exchange for the indebtedness refunded or funded thereby or shall have been sold and the proceeds thereof applied to the retirement of such indebtedness, shall be subrogated to all the rights and powers of the holders of such indebtedness.

"(j) Provisions whereby bonds and notes, together with the matured and unmatured interest thereon, may be deposited with the State Treasurer as Trustee, or some bank or trust company designated as Trustee by the governing body of the unit with the approval of the Local Government Commission, and bonds issued from time to time or at specified intervals of time for the funding or refunding of all or any part of the indebtedness so deposited; the indebtedness of any depositor to be cancelled and extinguished at such time or times as the plan or agreement for the settlement, adjustment, funding or refunding of the indebtedness of the unit may specify, and need not be cancelled and extinguished simultaneously with the issuance of bonds for funding or refunding a part of such indebtedness: *Provided*, that the ordinance, order, or resolution authorizing the issuance of funding or refunding bonds referred to in this clause (j) may be adopted, or passed at such times as the plan or agreement may designate."

SEC. 7. That all laws and clauses of laws in conflict with this Act shall be and the same are hereby repealed. *Provided however*, that nothing in this Act shall be construed to repeal House bill Number thirty-five for the relief of the taxpayers of the county of Ashe enacted by the General Assembly of one thousand nine hundred and thirty-five.

Conflicting laws repealed.

Local Act for Ashe County unaffected.

SEC. 8. That this Act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

S.B. 547

CHAPTER 357

AN ACT TO VALIDATE THE CREATION OF SANITARY DISTRICTS AND THE OFFICIAL ACTS OF THEIR OFFICERS IN AUTHORIZING THE ISSUE AND SALE OF BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. That the action of the various boards of commissioners of the various counties of the State and the action of the State Board of Health heretofore had and taken in the formation and creation of sanitary districts in the State where-soever situate and the formation and creation, or the attempted formation and creation, of all sanitary districts in the State by the acts of the various county commissioners of the State and the State Board of Health or other officers of the State, and all elections held in any sanitary district of the State or in any district purporting to be a legal sanitary district of the State by virtue of the purported acts and authority of any board of county commissioners and the State Board of Health, for the purpose of authorizing the issue and sale of bonds of the said sanitary districts in order to secure funds for the construction and maintenance of water and/or sewer systems and all of such bonds themselves, and all the acts and procedure in any wise had and taken by any and all officials and persons in relation to the formation and creation of such sanitary districts and the issue and sale of such bonds, are hereby in all respects legalized, ratified, approved, validated and confirmed, and all such bonds are declared to be legal and binding obligations of such sanitary districts, respectively, when issued and sold as such.

Creation of sanitary districts validated.

Bond elections validated.

Bonds declared binding obligations.

SEC. 2. That hereafter any vacancy that may exist in any sanitary district board of any sanitary district of the State for any cause shall be filled by the county commissioners of the county in which said sanitary district may be situate.

Vacancy appointments to district boards.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

S.B. 595

CHAPTER 358

AN ACT TO AMEND SECTION THREE THOUSAND NINE HUNDRED TWENTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO FEES OF JUSTICES OF THE PEACE IN ORANGE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 3923,
amended.

SECTION 1. That section three thousand nine hundred twenty-three of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

Fees of Orange
County J. P.'s
enumerated.

Justices of the Peace in Orange County shall receive the following fees and none other: Affidavits, twenty-five cents; Attachment, including affidavit, order and plaintiff's undertaking, One Dollar and fifty cents; Bonds and undertakings, fifty cents; Capias, fifty cents; Executions, fifty cents; Garnishment for taxes and necessary returns, fifty cents; Order of arrest in civil actions, seventy-five cents; Order to seize property, fifty cents; Orders not otherwise provided for, twenty-five cents; Trial and Judgment, One dollar; Summons with one defendant, fifty cents and fifteen cents each additional defendant; Transcript of judgment, twenty-five cents; Return to notice of appeal, fifty cents; Issuance of Laborer's Lien, fifty cents; Warrant of Commitment, fifty cents; Allotment of Widow's years support, One dollar; Subpoenas, fifteen cents each defendant; Warrants in criminal actions, One dollar; Trial and judgment in criminal actions, each defendant, One dollar.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

S.B. 598

CHAPTER 359

AN ACT, SUPPLEMENTAL TO AN ACT, BEING AN ACT TO APPOINT CERTAIN MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF NORTH CAROLINA, FIX THEIR TERMS OF OFFICE, AND LIMIT COMPENSATION AT STATE EXPENSE, AND BEING HOUSE BILL NUMBER ONE THOUSAND SEVENTY-NINE, AND RATIFIED ON MAY FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE, RELATING TO THE APPOINTMENT OF THE BOARD OF EDUCATION OF CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section One under sub-section Cabarrus County by striking therefrom the name of Arthur K. Morrison.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H. B. 1079,
Public Laws
1935, amended,
as to appoint-
ment of J. P.'s
in Cabarrus
County.

Conflicting laws
repealed.

H.B. 462

CHAPTER 360

AN ACT TO LICENSE DEALERS IN SCRAP TOBACCO.

The General Assembly of North Carolina do enact:

SECTION 1. Every person, firm or corporation engaging in the business of buying or selling scrap tobacco shall apply to the Commissioner of Revenue of North Carolina for license to engage in such business, and such applicant shall state the counties in which the said person, firm or corporation proposes to do business, and the place where the principal office of the applicant or warehouse of the applicant is situated, and shall pay to the said Commissioner of Revenue for the benefit of the State a license tax of one thousand (\$1,000.00) dollars for each and every county in which the applicant proposes to do business: *Provided*, this shall not apply to scrap tobacco sold on floors of warehouses paying a license tax under section one hundred and forty-two, of the Revenue Act of one thousand nine hundred and thirty-five, or to tobacco scrapped by reason of processing by a manufacturer or processor of tobacco: *Provided*, this shall not apply to any person, firm or corporation regularly engaged in the business of buying, selling or processing leaf tobacco and properly licensed therefor, *provided*, scrap tobacco bought by such person, firm or corporation is delivered by the landlord thereof to the place of business of such purchaser.

Licensing of
dealers in
scrap tobacco.

Application to
Commissioner of
Revenue.

Amount of tax.

Exceptions.

Report to
Commissioner
of Agriculture
each month.

Contents.

Display of
license required.

Duplicate li-
cense and tax
for.

Conflicting laws
repealed.

SEC. 2. That on or before the tenth day of each month the said person, firm or corporation, engaging in the business described in sub-section one of this section, shall make a report to the Commissioner of Agriculture of the State, stating the number of pounds of said scrap or untied tobacco purchased in each of the counties in which the said person, firm or corporation is doing business, and the price paid therefor in the previous month, and the purposes for which such scrap or untied tobacco is bought or sold.

SEC. 3. If the person, firm or corporation licensed to engage in the business described in this section has a warehouse or office or fixed place of business, then such license issued by the Commissioner of Revenue shall be displayed in a conspicuous place in said office, warehouse, or place of business, and if such person, firm or corporation so licensed to do business herein described shall have no fixed office, warehouse or place of business, then such person and each of the partners and the representatives of the corporation buying such tobacco shall carry on his person said license, or a duplicate thereof, and exhibit it when demanded to any officer who may request to see it, or to any person from whom such tobacco is bought, or to whom such tobacco is sold. Duplicates of any original license issued under this section shall be issued by the Commissioner of Revenue upon payment of an additional tax of five (\$5.00) dollars for each duplicate license.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 741

CHAPTER 361

AN ACT TO REPEAL SECTION SEVEN, CHAPTER ONE HUNDRED SIXTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED NINETEEN, (SECTION ONE THOUSAND SIX HUNDRED EIGHTY-ONE OF THE CONSOLIDATED STATUTES) RELATING TO THE APPLICATION OF DIRECT TAX IN CUMBERLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven, chapter one hundred and sixteen, Public Laws of one thousand nine hundred and nineteen, as amended by Public Laws of one thousand nine hundred and twenty-eight (section one thousand six hundred

Ch. 116, Public
Laws 1919, and
C. S. 1681,
amended.

eighty-one, Consolidated Statutes) be, and the same is hereby repealed in so far as it applies to Cumberland County.

SEC. 2. That the proceeds of the direct tax as provided for under chapter one hundred and sixteen, Public Laws of one thousand nine hundred and nineteen, shall be applied one-half to the general fund of the county, and one-half to the School Fund.

Disposition of
dog tax in
Cumberland
County.

SEC. 3. That this act shall apply only to Cumberland County.

Application of
Act.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 811

CHAPTER 362

AN ACT TO ENLARGE THE TERM OF OFFICE OF THE SEVERAL REGISTERS OF DEEDS OF THIS STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That at the general election for the year one thousand nine hundred and thirty-six and quadrennially thereafter there shall be elected in each county of this State by the qualified voters thereof a register of deeds, who shall serve for a term of four years from the first Monday in December after his election and until his successor is elected and qualified: *Provided, however,* that this act shall not apply to Alleghany, Alexander, Ashe, Avery, Beaufort, Bladen, Clay, Davidson, Edgecombe, Halifax, Harnett, Haywood, Hyde, Iredell, Jackson, Johnston, Macon, Mitchell, Orange, Rowan, Rutherford, Stanly, Swain, Transylvania, Vance, Washington, Yadkin, Cherokee, Dare, Lincoln, and Moore Counties.

Four-year term
for Registers
of Deeds.

Counties ex-
cepted.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 829

CHAPTER 363

AN ACT TO AMEND CONSOLIDATED STATUTES SIX THOUSAND SIX HUNDRED NINE, RELATING TO THE PRACTICE OF MEDICINE.

The General Assembly of North Carolina do enact:

C. S. 6609,
amended, as to
meetings of
Board of Medi-
cal Examiners.

SECTION 1. That Consolidated Statutes Section Six thousand six hundred and nine (Michie's Code of one thousand nine hundred and thirty-one) be amended by striking out the word "shall" between the words "examiners" and "assemble" and substituting in lieu thereof the word "may."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 1121

CHAPTER 364

AN ACT TO AMEND SECTION TWO THOUSAND FOUR HUNDRED AND SIXTY-TWO OF THE CONSOLIDATED STATUTES, RELATING TO PLACE OF SALE OF BAGGAGE HELD FOR UNPAID BOARD.

The General Assembly of North Carolina do enact:

C. S. 2462,
amended, as
to sale of
baggage held
under lien for
unpaid boarding
or lodging
house bill.

SECTION 1. That section two thousand four hundred and sixty-two of the Consolidated Statutes be and the same is hereby amended by inserting between the word "door" and the word "after" in line three of said section the words "or in front of any public building in the town in which the lien attaches."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 1161

CHAPTER 365

AN ACT TO AMEND SECTION SIX THOUSAND FIFTY-FOUR, VOLUME THREE, ARTICLE SEVENTEEN OF THE CONSOLIDATED STATUTES, PLACING STANLY COUNTY UNDER THE STATE-WIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

C. S. 6054,
amended, plac-
ing Stanly
County under
State-wide
Primary Law.

SECTION 1. That section six thousand fifty-four, volume three, article seventeen of the Consolidated Statutes, be and the same is hereby amended by striking out the word "Stanly"

in line eight of said section, it being the intent and purpose of this act to place Stanly County under the State-wide primary law.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 1382

CHAPTER 366

AN ACT TO EXEMPT DAVIDSON COUNTY, AND CERTAIN MUNICIPALITIES THEREIN, FROM HOUSE BILL NO. SIX HUNDRED FIFTY-TWO, RATIFIED THE TWENTY-FIFTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number six hundred and fifty-two, ratified the twenty-fifth day of April, one thousand nine hundred and thirty-five, shall not apply to Davidson County nor to the municipalities of Lexington, Thomasville, and Denton therein; but proceedings for the advertisement and sale of land for delinquent taxes, and settlement therefor, shall be had under the law existing at the time of the said amendment, and said sales of land for the County of Davidson made on the first Monday in June, and for the municipalities above mentioned made on the second Monday in June, shall be lawful, and they are hereby ratified and validated.

H. B. 652, Public Laws 1935, amended, as to extending time for tax sales in Davidson County and certain of its municipalities.

Laws applicable.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 1386

CHAPTER 367

AN ACT TO AMEND SECTION SIXTY-FIVE (a) OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO PAYMENT TO CLERK OF SUMS NOT EXCEEDING THREE HUNDRED DOLLARS DUE INTESTATES, MAKING THE SAME APPLY TO CRAVEN COUNTY.

The General Assembly of North Carolina do enact:

C. S. 65, as amended, as to payment to Craven County C. S. C. of small sums due intestates.

Conflicting laws repealed.

SECTION 1. That section sixty-five (a) of Volume Three of the Consolidated Statutes be, and the same is hereby amended by inserting the word "Craven" before the word "Cumberland" in line twelve.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 1390

CHAPTER 368

AN ACT TO AMEND CHAPTER FIVE HUNDRED SIXTY PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATING TO THE FORECLOSURE OF TAX CERTIFICATES IN ALAMANCE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 560, Public Laws 1933, amended.

As to tax foreclosures in Alamance County.

Again amended.

Ch. 260, Public Laws 1931, re-enacted, as to Alamance County.

SECTION 1. That Chapter five hundred sixty of the Public Laws of one thousand nine hundred thirty-three, insofar as the same relates to Alamance County, North Carolina, be amended as follows:

A. By striking out that portion of Section One of said Act beginning with the word "provided" in line eight of said section one and striking out the balance of said line eight and line nine, ten, eleven and line twelve, through the word "foreclosure."

B. By striking out that portion of Section Three of said Act beginning with the word "and" in line seven thereof and striking out the balance of said line seven and all of line eight, and all of line nine, and line ten through the word "to."

SEC. 2. That all of Section one of Chapter two hundred sixty of the Public Laws of one thousand nine hundred thirty-one, beginning with the word "provided" in line eight of said section be, and the same is hereby re-enacted and shall be in full force and effect as to all tax certificates held by the County of Alamance for the years of one thousand nine hun-

dred thirty, one thousand nine hundred thirty-one, and all subsequent years whether foreclosure suits have actually been instituted on such certificates or not.

SEC. 3. This Act shall apply to Alamance County only.

SEC. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

Application of Act.

Conflicting laws repealed.

H.B. 1392

CHAPTER 369

AN ACT TO AMEND CHAPTER THREE HUNDRED NINETY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter three hundred ninety-three of the Public Laws of one thousand nine hundred thirty-three be, and the same is hereby amended by striking out the words "Johnston County" in line three of section one.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

Ch. 393, Public Laws 1933, amended, as to fees for registering Federal crop liens and chattel mortgages in Johnston County.

S.B. 538

CHAPTER 370

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHTY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, BEING AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section one in line seven thereof by adding between the words "thirty-one" and the word "at" the following words "one thousand nine hundred thirty-two and one thousand nine hundred thirty-three." Amend said section further by striking out the words "one thousand nine hundred thirty-three" in line fifteen and inserting in lieu thereof the words "one thousand nine hundred thirty-five." Amend section one in line fifteen thereof after "one thousand nine hundred

Ch. 181, Public Laws 1933, amended, as to refunding of tax sales certificates by local units in Brunswick and Caswell Counties.

Interest rate.

thirty-three" and before the word "*provided*" by adding "that the taxes levied for one thousand nine hundred thirty-three and one thousand nine hundred thirty-four shall bear interest at the rate of six per cent per annum payable annually from and after the first day of April, one thousand nine hundred thirty-five." Amend said section further by striking out the words "one thousand nine hundred thirty-four" in line eighteen and inserting in lieu thereof the words "one thousand nine hundred thirty-six." Amend said section further by striking out the words "one thousand nine hundred thirty-two" in line twenty-three and inserting in lieu thereof the words "one thousand nine hundred thirty-four."

Again amended.

SEC. 2. Amend section eight of said act in line six thereof by adding between the words "thirty-one" and the word "whether" the words "one thousand nine hundred thirty-two and one thousand nine hundred thirty-three." Amend said section further in line eight thereof by striking out the word "four" and inserting in lieu thereof the word "six."

Again amended.

SEC. 3. Amend section nine of said act in line four thereof by adding after the words "one thousand nine hundred thirty-one" and before the word "are" the words "one thousand nine hundred thirty-two and one thousand nine hundred thirty-three." Amend said section further by striking out in line eight thereof the words "one thousand nine hundred thirty-four" and inserting in lieu thereof the words "one thousand nine hundred thirty-six."

Again amended.

SEC. 4. Amend section twelve of said act in line sixteen thereof by striking out the words "one thousand nine hundred thirty-four" and inserting in lieu thereof the words "one thousand nine hundred thirty-six."

Again amended.

SEC. 5. Amend section thirteen of said act in line three by striking out the words "one thousand nine hundred thirty-four" and inserting in lieu thereof the words "one thousand nine hundred thirty-six."

Application of Act.

SEC. 6. That this act shall apply to Brunswick and Caswell Counties only.

Conflicting laws repealed.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 8. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.B. 32

CHAPTER 371

AN ACT TO RAISE REVENUE.

Revenue Act.

The General Assembly of North Carolina do enact:

ARTICLE I

SCHEDULE A

Schedule A.

INHERITANCE TAX

Inheritance tax.

SECTION 1. *General Provisions.*

A tax shall be and is hereby imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations, in the following cases:

Imposition of tax.

First. When the transfer is by will or by the intestate laws of this State from any person dying, seized or possessed of the property while a resident of the State.

Resident testators or persons dying intestate.

Second. When the transfer is by will or intestate laws of this or any other State of real property or of goods, wares and merchandise within this State, or of any property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has a taxing jurisdiction, including State and municipal bonds, and the decedent was a resident of the State at the time of death; when the transfer is of real property or tangible personal property within the State, or intangible personal property that has acquired a situs in this State, and the decedent was a non-resident of the State at the time of death.

Property within State.

Non-residents leaving property in State.

Third. When the transfer of property made by a resident, or non-resident, is of real property within this State, or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has taxing jurisdiction, including State and municipal bonds, by deed, grant, bargain, sale, or gift made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death, including a transfer under which the transferor has retained for his life or any period not ending before his death (a) the possession or enjoyment of, or the income from, the property or (b) the right to designate the persons who shall possess or enjoy the property or the income therefrom. Every transfer by deed, grant, bargain, sale, or gift, made within three years prior to the death of the grantor, vendor, or donor, exceeding three per cent of his or her estate, or in the nature of a final disposition or distribution thereof, and without an

Transfers made in contemplation of death.

Conditions of transfer supporting presumption.

adequate valuable consideration, shall, in the absence of proof to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.

Contingent
estates or powers
of appointment.

Fourth. When any person or corporation comes into possession or enjoyment, by a transfer from a resident, or from a non-resident decedent when such non-resident decedent's property consists of real property within this State or tangible personal property within the State, or intangible personal property that has acquired a situs in this State, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by any instrument taking effect after the passage of this act, or of any property transferred pursuant to a power of appointment contained in any instrument.

Property passing
by exercise
of power.

Fifth. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power, and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefore, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Determination
of rate.

Transfer deemed
to take place
upon failure to
exercise power.

Particular estates
and remainders.

Sixth. Whenever any real or personal property, or both, of whatever kind or nature, tangible or intangible, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or deviser the power of revocation, the tax, upon the death of the person making such will or deed, shall, on the whole amount of property so disposed of, be due and payable as in other cases, and the said tax shall be computed according to the relationship of the first donee, or devisee, to the deviser.

Tax payable
upon death of
donor.

Rate computed.

Seventh. Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless, where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax; and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable with the value of the property for inheritance tax; and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax.

Taxing estates by the entirety.

Where deceased tenant furnished whole of purchase price.

Presumption as to payment of equal shares.

SEC. 2. *Property Exempt.*

Property exempt.

The following property shall be exempt from taxation under this article:

(a) Property passing to or for the use of the State of North Carolina, or to or for the use of municipal corporations within the State or other political subdivisions thereof, for exclusively public purposes.

Property for public use.

(b) Property passing to religious, charitable, or educational corporations, or to churches, hospitals, orphan asylums, public libraries, religious, benevolent, or charitable organizations, or passing to any trustee or trustees for religious, benevolent, or charitable purposes, where such religious, charitable, or educational institutions, corporations, churches, trusts, etc., are located within the State and not conducted for profit.

Property for religious, educational or charitable use.

(c) Property passing to religious, educational, or charitable corporations, not conducted for profit, incorporated under the laws of any other State, and receiving and disbursing funds donated in this State for religious, educational, or charitable purposes.

Non-resident institutions of like character.

(d) Proceeds of life insurance policies, not exceeding in the aggregate twenty thousand dollars, when payable to a beneficiary or beneficiaries named in such policy or policies, and such beneficiary or beneficiaries are any such person or persons as are designated in Section three (a) of this article, and also proceeds of all life insurance policies payable to beneficiaries named in Subsections (a), (b), and (c) of this section. And also proceeds of all policies of insurance paid by the United States Government to the beneficiary or beneficiaries or heirs at law of any deceased soldier of the World War under the present laws of Congress or any amendment that may be hereafter made thereto.

Life insurance policies payable to designated beneficiaries.

Government insurance of ex-service men.

Rate of tax—
Class A.

Lineal issue
or ancestor,
spouse or
step- or
adopted children.

SEC. 3. *Rate of Tax—Class A.*

(a) Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife, or stepchild of the person who died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State or of any of the United States, or of any foreign kingdom or nation, at the following rates of tax (for each one hundred dollars or fraction thereof) of the value of such interest:

Rate schedule.

First \$10,000, above exemption	1 per cent
Over \$10,000 and to \$25,000	2 per cent
Over \$25,000 and to \$50,000	3 per cent
Over \$50,000 and to \$100,000	4 per cent
Over \$100,000 and to \$200,000	5 per cent
Over \$200,000 and to \$500,000	6 per cent
Over \$500,000 and to \$1,000,000	7 per cent
Over \$1,000,000 and to \$1,500,000	8 per cent
Over \$1,500,000 and to \$2,000,000	9 per cent
Over \$2,000,000 and to \$2,500,000	10 per cent
Over \$2,500,000 and to \$3,000,000	11 per cent
Over \$3,000,000	12 per cent

Exemptions
for Class A.

(b) The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or pro rata part of the exemption of the parent which he or they represent. The same rule shall apply to the taking under a will, and also in case of a specific legacy or devise: *Provided*, that when any person shall die leaving a widow and child or children under twenty-one years of age, and leaving all or substantially all of his property by will to his wife, the wife shall be allowed an additional exemption of five thousand dollars for each child under twenty-one years of age.

Per stirpes
exemption.

Where wife
is main bene-
ficiary and
children survive.

Rate of tax—
Class B.

Brother, sister
or issue of
either; aunt or
uncle.

SEC. 4. *Rate of Tax—Class B.*

Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister, or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax (for each one hundred dollars or fraction thereof) of the value of such interest:

Rate schedule.

First \$5,000	4 per cent
Over \$5,000 and to \$10,000	5 per cent
Over \$10,000 and to \$25,000	6 per cent

Over \$25,000 and to \$50,000	7 per cent
Over \$50,000 and to \$100,000	8 per cent
Over \$100,000 and to \$250,000	10 per cent
Over \$250,000 and to \$500,000	12 per cent
Over \$500,000 and to \$1,000,000	14 per cent
Over \$1,000,00 and to \$1,500,000	16 per cent
Over \$1,500,000 and to \$2,000,000	18 per cent
Over \$2,000,000 and to \$2,500,000	20 per cent
Over \$2,500,000 and to \$3,000,000	22 per cent
Over \$3,000,000	24 per cent

SEC. 5. *Rate of Tax—Class C.*

Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax (for each one hundred dollars or fraction thereof) of the value of such interest:

First \$10,000	8 per cent
Over \$10,000 and to \$25,000	9 per cent
Over \$25,000 and to \$50,000	10 per cent
Over \$50,000 and to \$100,000	11 per cent
Over \$100,000 and to \$250,000	13 per cent
Over \$250,000 and to \$500,000	15 per cent
Over \$500,000 and to \$1,000,000	17 per cent
Over \$1,000,000 and to \$1,500,000	19 per cent
Over \$1,500,000 and to \$2,000,000	21 per cent
Over \$2,000,000 and to \$2,500,000	23 per cent
Over \$2,500,000	25 per cent

Rate of tax—
Class C.Other rela-
tionships or
strangers in
blood.

Corporations.

Rate schedule.

SEC. 6. *Estate Tax.*

(a) A tax in addition to the inheritance tax imposed by this schedule is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this schedule, whether a resident or non-resident of the State, where the inheritance tax imposed by this schedule is in the aggregate of a lesser amount than the maximum credit of eighty per cent of the Federal estate tax allowed by the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, or subsequent acts and amendments, because of said tax herein imposed, then the inheritance tax provided for by this schedule shall be increased by an estate tax on the net estate so that the aggregate amount of tax due this State shall be the maximum amount of credit allowed under said Federal Estate Tax Act; said additional tax shall be paid out of the same funds as any other tax against the estate.

Estate tax.

Collectible where
inheritance tax
is less than
Federal estate
tax allowance.

Computation.

Estate tax collectible where tax is due U. S. Government but not State.

Computation same as under Federal Act.

Constitutional parts of Act upheld.

Deductions.

Taxes.

Special assessments.

Funeral expenses.

Debts.

Other inheritance or estate taxes.

Monuments up to \$500.

Commissions.

Administration costs.

Clerk Superior Court to certify estates where no personal representative named.

(b) Where no tax is imposed by this schedule because of the exemptions herein or otherwise, and a tax is due the United States under the Federal Estate Tax Act, then a tax shall be due this State equal to the maximum amount of the credit allowed under said Federal Estate Tax Act.

(c) The administrative provisions of this schedule, wherever applicable, shall apply to the collection of the tax imposed by this section. The amount of the tax as imposed by Subsection (a) of this section shall be computed in full accordance with the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, or subsequent acts and amendments.

(d) If this section, or any subsection, phrase or clause thereof, is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion or portions of this schedule in force at the time of the enactment of this section, nor shall such decision affect the validity of the remaining portion or portions of this section.

SEC. 7. *Deductions.*

In determining the clear market value of property taxed under this article, or schedule, the following deductions, and no others, shall be allowed:

(a). Taxes that have become due and payable, and the pro rata part of taxes accrued for the fiscal year that have not become due and payable.

(b). Drainage and street assessments (fiscal year in which death occurred).

(c). Reasonable funeral and burial expenses.

(d). Debts of decedent.

(e). Estate and inheritance taxes paid to other States, and death duties paid to foreign countries, and Federal estate taxes, except additional estate taxes levied by act of Congress, effective June 6, 1932.

(f). Amount actually expended for monuments not exceeding the sum of five hundred dollars (\$500).

(g). Commissions of executors and administrators actually allowed and paid.

(h). Costs of administration, including reasonable attorneys' fees.

SEC. 8. *Where No Personal Representative Appointed, Clerk of Superior Court to Certify Same to Commissioner of Revenue.*

Whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees, without the qualification and appointment of a per-

sonal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

SEC. 9. Tax to Be Paid on Shares of Stock Before Transferred, and Penalty for Violation.

(a). Property taxable within the meaning of this act shall include bonds or shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds and/or shares of stock in any such incorporated company owning property and doing business outside of the State shall be paid before waivers are issued for the transfer of such shares of stock. No corporation of this State shall transfer any bonds or stock of said corporation standing in the name of or belonging to a decedent or in the joint names of a decedent and one or more persons, or in trust for a decedent, unless notice of the time of such transfer is served upon the Commissioner of Revenue at least ten days prior to such transfer, nor until said Commissioner of Revenue shall consent thereto in writing. Any corporation making such a transfer without first obtaining consent of the Commissioner of Revenue as aforesaid shall be liable for the amount of any tax which may thereafter be assessed on account of the transfer of such bonds and/or stock, together with the interest thereon, and in addition thereto a penalty of one thousand dollars, which liability for such tax, interest, and penalty may be enforced by an action brought by the State in the name of the Commissioner of Revenue. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, gift, or otherwise. A waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

Tax on shares of stock or bonds before transfer.

Consent of Commissioner of Revenue in writing before transfer necessary.

Penalty for violation.

"Transfer" defined.

Waiver of Commissioner as protection.

(b) Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the shares of stock of any resident decedent holder of bonds and/or shares of stock in such company exceeding in value two hundred dollars before the inheritance tax, if any, has been paid, shall become liable for the payment of said tax; and any property held by such company in

Penalty for forbidden transfer of unincorporated companies.

Waiver of
Commissioner.

this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

Blanks furnished
by Commissioner.

SEC. 10. *Commissioner of Revenue to Furnish Blanks and Require Reports of Value of Shares of Stock.*

Value of
stock or bonds
computed.

(a). The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds and/or stock; he shall determine the value of such bonds and/or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due.

Reports re-
quired.

(b). The Commissioner of Revenue shall have authority, under penalties provided in this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

Life insurance
policies.

LIFE INSURANCE POLICIES

SEC. 11. The proceeds of all life insurance policies payable at or after the death of the insured, when the premiums have been paid by the insured, and whether payable to the estate of the insured or to a beneficiary or beneficiaries named in the policy, shall be taxable at the rates provided for in this article, subject to the exemptions in Section two of this article.

Rate of tax.

RECURRING TAXES

Recurring
taxes.

Only one
levy on same
property within
two years.

SEC. 12. Where property transferred has been taxed under the provisions of this article, such property shall not be assessed and/or taxed on account of any other transfer of like kind occurring within two (2) years from the date of the death of the former decedent: *Provided*, that this section shall apply only to the transferees designated in Sections three (3) and four (4) of this article.

Application of
rule.

Discharge of
heirs, etc. from
liability by
payment of tax.

SEC. 13. *When all heirs, legatees, etc., are discharged from liability.*

All heirs, legatees, devisees, administrators, executors, and trustees shall only be discharged from liability for the amount of such taxes, settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

SEC. 14. *Discount for payment in six months; interest after twelve months; penalty after two years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within twelve months from date of death of the testator, intestate, grantor, donor or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of twelve months from the date of the death of such testator, intestate, grantor, donor, or vendor until paid: *Provided*, that if the taxes herein levied shall not be paid in full within two years from date of death of testator, intestate, grantor, donor, or vendor, then and in such case a penalty of five per centum upon the amount of taxes remaining due and unpaid shall be added: *Provided further*, that the penalty of five per centum herein imposed may be remitted by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation, and the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule, with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: *Provided*, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

Discount of
3% for early
payment.

Penalty after
twelve months.

After two
years.

Remission of
penalty for cause.

Extension of
time for cause.

SEC. 15. *Collection to be made by sheriff if not paid in two years.*

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same, which fees shall be in addition to any salary or other compensation allowed by law to the sheriffs for their services; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

Collection by
Sheriff of
delinquent taxes.

Fees added.

Levy and sale.

Return of
Sheriff.

SEC. 16. *Executor, etc., shall deduct tax.*

Personal representatives to deduct tax before distribution.

Sale of legacies to enforce payment of tax.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

SEC. 17. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

Apportionment of tax between particular estates and remainders.

Method of computation.

Highest rates on trust and contingent estates.

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition or contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition or contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as Sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise, and the rights, interest, or estate of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which on the happening of any of the said contingencies or conditions would be possible under the provisions of this act, and such tax so

imposed shall be due and payable forthwith out of the property transferred, and the Commissioner of Revenue shall assess the tax on such property.

SEC. 18. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Whenever such legacy shall be charged upon or payable out of real estate, the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decrees of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State: *Provided further*, that no lien for inheritance or estate taxes which accrued prior to May first, one thousand nine hundred twenty-three, shall attach or affect the land.

Payment of tax on legacy charged upon real estate.

Payment enforced.

Tax declared continuing lien till tax paid.

No lien as to taxes accruing prior to May 1, 1923.

SEC. 19. *Computation of tax on non-resident decedents.*

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a non-resident decedent, if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such non-resident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated. It shall be the duty of the personal representative to furnish to the Commissioner of Revenue such information as may be necessary or required to enable the Commissioner to ascertain a proper computation of his tax. Where the personal representative fails or refuses to furnish information from which this assessment can be made, the property in this State liable to tax under this act shall be taxed at the highest rate applicable to those who are strangers in blood.

Tax computed on non-resident decedents.

Ratio of tax.

Information furnished Commissioner.

Failure to furnish information incurs highest rate.

Duties of Clerk
of Superior
Court.

General infor-
mation obtained
at time of
issuance of
letters.

Monthly
Report to
Commissioner.

Blanks for
reports.

Small estates
excepted.

Penalty where
Clerk fails to
file monthly
reports.

Clerk to keep
inheritance
tax record.

Fees of Clerk
for perform-
ing duties.

SEC. 20. *Duties of the Clerks of the Superior Court.*

(a). It shall be the duty of the clerk of the Superior Court to obtain from any executor or administrator, at the time of the qualification of such executor or administrator, the address of the personal representative qualifying, the names and addresses of the heirs at law, legatees, distributees, devisees, etc., as far as practical; the approximate value and character of the property or estate, both real and personal; the relationship of the heirs at law, legatees, devisees, etc., to the decedent, and forward the same to the Commissioner of Revenue on or before the tenth day of each month; and the Commissioner of Revenue shall furnish the several clerks blanks upon which to make said report, but the failure to so furnish blanks shall not relieve the clerk from the duty herein imposed. The clerk shall make no report of a death where the estate of a decedent is less than two thousand dollars in value, when the beneficiary is husband or wife or child or grandchild of the decedent. Any clerk of the Superior Court who shall fail, neglect or refuse to file such monthly reports as required by this section shall be liable to a penalty in the sum of one hundred dollars (\$100) to be recovered by the Commissioner of Revenue in an action to be brought by the Commissioner of Revenue.

(b). It shall also be the duty of the Clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

(c). For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue, when certificates and receipts are sent in to be recorded, as follows: For recording the certificate of the Commissioner of Revenue showing no tax due, the sum of fifty cents (\$.50). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is one hundred dollars (\$100) or less he shall be paid the sum of one dollar (\$1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one hundred dollars (\$100) and not over five hundred dollars (\$500) he shall be paid the sum of two dollars (\$2.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five hundred dollars (\$500) he shall be paid the

sum of five dollars (\$5.00), which sum shall be the maximum amount paid for recording the certificate of the Commissioner of Revenue for any one estate: *Provided*, that where the decedent owns real estate in one or more counties, other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for recording the certificate of the Commissioner of Revenue shall be fifty cents (\$.50) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of nonresidents. The clerk of the Superior Court shall receive the sum of fifty cents for making up and transmitting to the Commissioner of Revenue the report required in this section, containing a list of persons who died leaving property in his county during the preceding month, etc.: *Provided further*, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of fifty cents (\$.50).

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

SEC. 21. *Information by administrator and executor.*

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs at law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees named in the will, and the age at the time of death of the decedent of all legatees, distributees, devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs at law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, of all insurance policies upon the life of the decedent, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions per-

Maximum fees.

Fees where real estate is situate in several counties.

Fee for making reports.

Forfeiture of fees for failure to make reports.

Fees additional to other compensation by law provided.

Reports required of administrators and executors.

Contents.

Minors.

Inventory.

Deductions.

Gifts and
advancements.

Filing with
Commissioner.

Penalty for
refusal to make
such reports.

Remission of
penalty.

Tentative
settlements.

Inapplicable to
small estates.

Failure to file
statements au-
thorizes Com-
missioner to
make assess-
ment.

mitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale to any person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., within ninety days after the qualification of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section, he shall be liable to a penalty in the sum of five hundred dollars, to be recovered by the Commissioner of Revenue in action to be brought by the Commissioner of Revenue to collect such sum in the Superior Court of Wake County against such administrator or executor. The Commissioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue, based on the sworn inventory provided in this section: *Provided*, that this does not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren, or parent or parents of the decedent. If any executor, administrator, collector, committee, trustee or any other fiduciary within or without this State holding or having control of any funds, property, trust or estate, the transfer of which becomes taxable under the provisions of this act, shall fail to file the statements herein required, within the times herein required, the Commissioner of Revenue is authorized and shall be required to secure the information herein required from the best sources available, and therefrom assess the taxes levied hereunder, together with the penalties herein and otherwise provided.

SEC. 21½. *Regulations governing access to safe deposits of a decedent.*

Banks forbidden
to allow property
taken from safe
deposits without
retaining suf-
ficient amount
for tax.

No safe deposit company, trust company, corporation, bank, or other institution, person or persons having in possession or in control or custody, in whole or in part, securities, deposits, assets, or property belonging to or standing in the name of a decedent, or belonging to or standing in the joint names of a decedent and one or more persons, shall deliver or transfer the same to any person whatsoever, whether in a representative capacity or not, or to the survivor or to the survivors when held in the joint names of a decedent and

one or more persons, without retaining a sufficient portion or amount thereof to pay taxes or interest which would thereafter be assessed thereon under this act; but the Commissioner of Revenue may consent in writing to such delivery or transfer, and such consent shall relieve said safe deposit company, trust company, corporation, bank, or other institution, person or persons from the obligation herein imposed. Every safe deposit company, trust company, corporation, bank or other institution, person or persons engaged in the business of renting lock boxes for the safe keeping of valuable papers and personal effects or having in their possession or supervision in such lock boxes such valuable papers or personal effects shall, upon the death of any person using such lock box, as a condition precedent to the opening of such lock box by the executor, administrator, personal representative, or cotenant of such deceased person, require the presence of the Clerk of the Superior Court, or deputy, or representative of the Clerk of the Superior Court of the county in which such lock box is located. It shall be the duty of the Clerk of the Superior Court, or his representative, in the presence of an officer or representative of the safe deposit company, trust company, corporation, bank, or other institution, person or persons, to make an inventory of the contents of any such lock box and to furnish a copy of such inventory to the Commissioner of Revenue, to the executor, administrator, personal representative, or cotenant of the decedent, and a copy to the safe deposit company, trust company, corporation, bank, or other institution, person or persons having possession of such lock box. Notwithstanding any of the provisions of this section any life insurance company may pay the proceeds of any policy upon the life of a decedent to the person entitled thereto as soon as it shall have mailed to the Commissioner of Revenue a notice, in such form as the Commissioner of Revenue may prescribe, setting forth the fact of such payment; but if such notice be not mailed, all of the provisions of this section shall apply.

Failure to comply with the provisions of this section shall render such safe deposit company, trust company, corporation, bank or other institution, person or persons liable for the amount of the taxes and interest due under this act on the succession to such securities, deposits, assets, or property, but in any action brought under this provision it shall be a sufficient defense that the delivery or transfer of securities, deposits, assets, or property was made in good faith

Commissioner may waive provision.

Presence of Clerk Superior Court or representative required when opening lock boxes.

Inventories of lock boxes to be made.

Disposition of copies.

Payment of life insurance policies after notice to Commissioner.

Violation of provisions by banks incurs liability for tax.

Defenses.

without knowledge of the death of the decedent and without knowledge of circumstances sufficient to place the defendant on inquiry.

SEC. 22. *Supervision by Commissioner of Revenue.*

Supervision by
Commissioner
over Inheritance
Tax Act.

Assistants.

Duties
enumerated.

Additional
appraisals.

Special ap-
praisers and
their pay.

Appeal from
additional
appraisals.

Tax first to
be paid.

Judgment for
overpayment
and refund.

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collections of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners, or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such deputies, attorneys, examiners, or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs at law, legatees, devisees, or distributees thereof have been paid; to see that all statements required by this act are filed by administrators and executors, or by the beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuation returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Public Utilities Commission: *Provided*, that the tax shall first be paid, or satisfactory surety bond in double the amount of any alleged deficiency shall be filed with the Commissioner pending an appeal; and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of

tax so adjudged overpaid or declared invalid shall be certified by the clerk of court to the Commissioner of Revenue, who is authorized and directed to draw his account on the State Treasurer for the amount thereof.

SEC. 23. *Proportion of tax to be repaid upon certain conditions.*

Whenever debts shall be proven against the estate of a decedent after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

Refund of portion of tax where legatee forced to pay debts of deceased.

SEC. 24. *Commissioner of Revenue may order executor, etc., to file account, etc.*

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this act, he shall issue a citation to the executor, administrator, or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid; and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost; if said tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in Section fourteen of this Act.

Commissioner may order reports and accounts filed.

Citation to show cause.

Compelling payment of tax due.

SEC. 25. *Failure of administrator, executor, or trustee to pay tax.*

Any administrator, executor, or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee, and the sureties on

Personal liability of administrators and executors failing to pay tax.

Action to recover.

Liability of Clerk for accepting final report without payment of tax.

his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

SEC. 26. *Uniform valuation.*

Report to Commissioner as to values fixed by Federal Government.

(a). If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed, and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of the report by the executor or administrator with the Commissioner of Revenue, as provided in this act, the said executor or administrator shall, within thirty days after receipt of notice of the final determination by the Federal Government of the value or amount of said estate as assessed and determined for the purpose of fixing Federal taxes thereon, make report of the amount so fixed and assessed by the Federal Government, under oath or affirmation, to the Commissioner of Revenue. If the amount of said estate as assessed and fixed by the Federal Government shall be in excess of that theretofore fixed or assessed under this schedule for the purpose of determining the amount of taxes due the State from said estate, then the Commissioner of Revenue shall reassess said estate and fix the value thereof at the amount fixed, assessed, and determined by the Federal Government, unless the said executor or administrator shall, within thirty days after notice to him from the Commissioner of Revenue, show cause why the valuation and assessment of said estate as theretofore made should not be changed or increased. If the valuation placed upon said estate by the Federal Government shall be less than that theretofore fixed or assessed under this act, the executor or administrator may, within thirty days after filing his return of the amount so fixed or assessed by the Federal Government, file with the Commissioner of Revenue a petition to have the value of said estate reassessed and the same reduced to the amount as fixed or assessed by the Federal Government. In either event the Commissioner of Revenue shall proceed to determine, from such evidence as may be brought to his attention or which

Reassessment where Federal valuation exceeds State's.

Right of objection.

Petition for reduction where Federal valuation is less than State's.

Corrections made by Commissioner.

he shall otherwise acquire, the correct value of the said estate, and if valuation is changed, he shall reassess the taxes due by said estate under this act and notify the executor or administrator of such fact. In the event the valuation on said estate shall be decreased, and if there shall have been an overpayment of the tax, the said Commissioner shall, within sixty days after the final determination of the value of said estate and the assessment of the correct amount of tax against the same, refund the amount of such excess tax theretofore paid.

Refund of
overpayments.

(b). If the executor or administrator shall fail to file with the Commissioner of Revenue the return under oath or affirmation, stating the amount of value at which the estate was assessed by the Federal Government as provided for in this section, the Commissioner of Revenue shall assess and collect from the executor or administrator a penalty equal to twenty-five per cent of the amount of any additional tax which may be found to be due by such estate upon reassessment and reappraisal thereof, which penalty shall under no condition be less than twenty-five dollars (\$25.00) or more than five hundred dollars (\$500.00), and which cannot be remitted by the Commissioner of Revenue except for good cause shown. The Commissioner of Revenue is authorized and directed to confer quarterly with the Department of Internal Revenue of the United States Government to ascertain the value of estates in North Carolina which have been assessed for taxation by the Federal Government, and he shall co-operate with the said Department of Internal Revenue, furnishing to said Department such information concerning estates in North Carolina as said Department may request.

Penalty for
failure to make
report of Fed-
eral valuation.

Maximum and
minimum pen-
alties.

Co-operation by
Commissioner
with Federal
authorities.

SEC. 27. *Executor defined.*

Wherever the word "executor" appears in this act, it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

"Executor"
defined.

SEC. 28. In addition to all other remedies which may now exist under the law, or may hereafter be established, for the collection of the taxes imposed by the preceding sections of this article, the tax so imposed shall be a lien upon all of the property and upon all of the estate, with respect to which the taxes are levied, as well as collectible out of any other property, resort to which may be had for their payment; and the said taxes shall constitute a debt, which may be recovered in an action brought by the Commissioner of Revenue in any court of competent jurisdiction in this State, and/or in any court having jurisdiction of actions of debt in

Additional
remedies for
enforcement
of tax.

Lien on
property.

Declared debt.
Action to
recover.

No title passes
until tax paid.

Reciprocal
relations.

"Death tax" and
"death taxes"
defined.

Filing proof
that death taxes
on estate of non-
resident deced-
ent have been
paid in domi-
ciliary state.

Type of proof
required.

Notice to domi-
ciliary state
where proof has
not been filed.

Contents of
notice.

any State of the United States, and/or in any court of the United States against an administrator, executor, trustee, or personal representative, and/or any person, corporation, or concern having in hand any property, funds, or assets of any nature, with respect to which such tax has been imposed. No title or interest to such estate, funds, assets, or property shall pass, and no disposition thereof shall be made by any person claiming an interest therein, until the said taxes have been fully paid.

SEC. 29. *Reciprocal Relations in Respect to Death Taxes.*

(a). The terms "death tax" and "death taxes," as used in the five following sub-sections, shall include inheritance, succession, transfer and estate taxes and any taxes levied against the estate of a decedent upon the occasion of his death.

(b). At any time before the expiration of eighteen months after the qualification in any probate court in this commonwealth of any executor of the will or administrator of the estate of any non-resident decedent, such executor or administrator shall file with such court proof that all death taxes, together with interest or penalties thereon, which are due to the state of domicile of such decedent, or to any political subdivision thereof, have been paid or secured, or that no such taxes, interest or penalties are due, as the case may be, unless it appears that letters testamentary or of administration have been issued on the estate of such decedent in the state of his domicile in the four following sub-sections called the domiciliary state.

(c). The proof required by sub-section (b) may be in the form of a certificate issued by the official or body charged with the administration of the death tax laws of the domiciliary state. If such proof has not been filed within the time limited in sub-section (b), and if within such time it does not appear that letters testamentary or of administration have been issued in the domiciliary state, the register of probate shall forthwith upon the expiration of such time notify by mail the official or body of the domiciliary state charged with the administration of the death tax laws thereof with respect to such estate, and shall state in such notice so far as is known to him (a) the name, date of death and last domicile of such decedent, (b) the name and address of each executor or administrator, (c) a summary of the values of the real estate, tangible personalty, and intangible personalty, wherever situated, belonging to such decedent at the time of his death, and (d) the fact that such executor or administrator has not filed theretofore the proof required in sub-

section (b). Such register shall attach to such notice a plain copy of the will and codicils of such decedent, if he died testate, or, if he died intestate, a list of his heirs and next of kin, so far as is known to such register. Within sixty days after the mailing of such notice the official or body charged with the administration of the death tax laws of the domiciliary state may file with such probate court in this commonwealth a petition for an accounting in such estate, and such official or body of the domiciliary state shall, for the purposes of this section, be a party interested for the purpose of petitioning such probate court for such accounting. If such petition be filed within said period of sixty days, such probate court shall decree such accounting, and upon such accounting being filed and approved shall decree either the payment of any such tax found to be due to the domiciliary state or subdivision thereof or the remission to a fiduciary appointed or to be appointed by the probate court, or other court charged with the administration of estates of decedents, of the domiciliary state, of the balance of the intangible personalty after the payment of creditors and expenses of administration in this commonwealth.

Will attached to notice.

List of heirs.

Petition for accounting.

Accounting decree.

(d). No final account of an executor or administrator of a non-resident decedent shall be allowed unless either (1) proof has been filed as required by sub-section (b), or (2) notice under sub-section (c) has been given to the official or body charged with the administration of the death tax laws of the domiciliary state, and such official or body has not petitioned for an accounting under said sub-section within sixty days after the mailing of such notice, or (3) an accounting has been had under said sub-section (c), a decree has been made upon such accounting and it appears that the executor or administrator has paid such sums and remitted such securities, if any, as he was required to pay or remit by such decree, or (4) it appears that letters testamentary or of administration have been issued by the domiciliary state and that no notice has been given under said sub-section (c).

Requisites before final account of personal representative of non-resident decedent.

(e). Sub-sections (a) to (d), inclusive, shall apply to the estate of a non-resident decedent, only in case the laws of the domiciliary state contain a provision, of any nature or however expressed, whereby this commonwealth is given reasonable assurance, as finally determined by the Commissioner, of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this commonwealth, when such estates are administered in whole or in part by a probate court, or other court charged with the administration of estates of decedents, in such other state.

Application of foregoing provisions.

Liberal construction of provisions.

(f). The provisions of sub-sections (a) to (e), inclusive, shall be liberally construed in order to insure that the domiciliary state of any non-resident decedent whose estate is administered in this commonwealth shall receive any death taxes, together with interest and penalties thereon, due to it from the estate of such decedent.

ARTICLE II

Schedule B.

SCHEDULE B

License Taxes.

LICENSE TAXES

SEC. 100. *Taxes under this article.*

Taxes for privilege of doing business.

Taxes in this article or schedule shall be imposed as a State License Tax for the privilege of carrying on the business, exercising the privilege, or doing the act named, and nothing in this act shall be construed to relieve any person, firm, or corporation from the payment of the tax prescribed in this article or schedule.

Separate licenses for two or more places of business.

(a) If the business made taxable or the privilege to be exercised under this article or schedule is carried on at two or more separate places, a separate State license for each place or location of such business shall be required.

Duration of license.

(b). Every State license issued under this article or schedule shall be for twelve months, shall expire on the thirty-first day of May of each year, and shall be for the full amount of the tax prescribed: *Provided*, that where the tax is levied on an annual basis and the licensee begins such business or exercises such privilege after the first day of January and prior to the thirty-first day of May of each year, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed and levied upon a gross receipts and/or percentage basis for the conducting of such business or the exercising of such privilege to and including the thirty-first day of May, next following. Every county, city and town license issued under this article or schedule shall be for twelve months, and shall expire on the thirty-first day of May or thirtieth day of June of each year as the governing body of such county, city or town may determine: *Provided*, that where the licensee begins such business or exercises such privilege after the expiration of seven months of the current license year of such municipality, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed upon a gross receipts and/or percentage basis.

Prorating for half-year.

Duration of licenses of counties, cities and towns.

Prorating for half-year.

(c). The State license thus obtained shall be and constitute a personal privilege to conduct the business named in the State license, shall not be transferable to any other person, firm, or corporation, and shall be construed to limit the person, firm, or corporation named in the license to conducting the business and exercising the privilege named in the State license to the county and/or city and location specified in the State license, unless otherwise provided in this article or schedule: *Provided*, that if the holder of a license under this schedule moves the business for which a license has been paid to another location, a new license may be issued to the licensee at a new location, for the balance of the license year, upon surrender of the original license for cancellation and the payment of a fee of five dollars (\$5.00) for each license certificate reissued.

Conditions of
State license.

New license
upon removal
to new location.

Fee for.

(d). Whenever, in any section of this article or schedule, the tax is graduated with reference to the population of the city or town in which the business is to be conducted or the privilege exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of the municipality, unless such business is conducted or privilege exercised within one mile of the corporate limits of such municipality, in which event the same tax shall be imposed and collected as if the business conducted or the privilege exercised were inside of the corporate limits of such municipality: *Provided*, that with respect to taxes in this article, assessed on a population basis, the same rates shall apply to incorporated towns and unincorporated places or towns alike, with the best estimate of population available being used as a basis for determining the tax in unincorporated places or towns. The term "places or towns" means any unincorporated community, point or collection of people having a geographical name by which it may be generally known, and is so generally designated.

Taxes graduated
in municipalities
according to
population.

Minimum tax
unless within
one mile of
corporate limits.

Unincorporated
towns.

"Places or towns"
defined.

(e). All State taxes imposed by this article shall be paid to the Commissioner of Revenue, or to one of his deputies; shall be due and payable on or before the first day of June of each year, and after such date shall be deemed delinquent, and subject to all the remedies available and the penalties imposed for the payment of delinquent State license and privilege taxes: *Provided*, that if a person, firm, or corporation begins any business or the exercise of any privilege requiring a license under this article or schedule after the thirty-first day of May and prior to the thirty-first day of the following May of any year, then such person, firm, or corporation shall apply for and obtain a State license for conducting such

Taxes payable to
Commissioner.

Date due.

Application to
begin business
after start of
license year.

Penalty for failure to apply.

business or exercising any such privilege in advance, and before the beginning of such business or the exercise of such privilege; and a failure to so apply and to obtain such State license shall be and constitute a delinquent payment of the State license tax due, and such person, firm, or corporation shall be subject to the remedies available and penalties imposed for the payment of such delinquent taxes.

Application of 1933 schedule after June 1.

(f). The taxes imposed and the rates specified in this article or schedule shall apply to the subjects taxed on and after the first day of June, one thousand nine hundred thirty-three, and prior to said date the taxes imposed and the rates specified in the Revenue Act of one thousand nine hundred thirty-one shall apply.

Innocent purchasers of unlicensed businesses protected.

(g). It shall be the duty of a grantee, transferee, or purchaser of any business or property subject to the State license taxes imposed in this article to make diligent inquiry as to whether the State license tax has been paid, but when such business or property has been granted, sold, transferred, or conveyed to an innocent purchaser for value and without notice that the vendor owed or is liable for any of the State license taxes imposed under this article, such property, while in the possession of such innocent purchaser, shall not be subject to any lien for such State license taxes.

Collection of license taxes due local units.

(h). All county or municipal taxes levied by the board of county commissioners of any county, or by the board of aldermen or other governing body of any municipality within this State, under the authority conferred in this act, shall be collected by the sheriff or tax collector of such county and by the tax collector of such city, and the county or municipal license shall be issued by such officer.

False statements made misdemeanor.

(i). Any person, firm, or corporation who shall wilfully make any false statement in an application for a license under any section of this article or schedule shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, which fine shall not be less than the amount of tax specified under such section, and shall be in addition to the amount of such tax.

Taxing summer and winter resorts.

(j). Wherever the business taxed in Section 126½, 127, 144, and 149 of this act is of a seasonal character at summer or winter resorts, license may be issued for such seasonal business at one-half of the annual license tax for the four months period from June 1st to October 1st in summer resorts and from December 1st to April 1st in winter resorts.

SEC. 102. *Amusement Parks.*Amusement
parks.

Every person, firm, or corporation engaged in the business of operating a park, open to the public as a place of amusement, and in which there may be either a bowling alley, trained animal show, penny or nickel machine for exhibiting pictures, theatrical performance, or similar entertainment, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such amusement park, and shall pay for such license the following tax:

Tax according
to number of
months operated.

State license for two months	\$200.00
State license for four months	400.00
State license for eight months	600.00
State license for twelve months	800.00

This section shall not apply to bathing beaches which are not operated for more than four months each year.

Bathing beaches
excepted.

(a). The licensee shall have the privilege of doing any or all the things set out in this section; but the operation of a carnival, circus, or a show of any kind that moves from place to place shall not be allowed under the State license provided for in this section.

Inapplicable to
circuses, carnivals,
etc.

(b). Counties shall not levy a license tax on the business taxed under this section.

No county tax.

SEC. 103. *Amusements—Traveling Theatrical Companies, etc.*Traveling
theatrical
companies
Defined.

Every person, firm, or corporation engaged in the business of a traveling theatrical, traveling moving picture, and/or traveling vaudeville company, giving exhibitions or performances in any hall, tent, or other place not licensed under Sections one hundred and two or one hundred and five of this article, whether on account of municipal ownership or otherwise, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of twenty-five dollars (\$25.00) for each day or part of a day's exhibits or performances: *Provided*, that .

Tax \$25 per day.

Exceptions.

(a). Artists exhibiting paintings or statuary work of their own hands shall only pay two dollars (\$2.00) for such State license.

Artists.
Tax on.

(b). Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such State license twenty-five dollars (\$25.00) for the first day and a total of twenty-five dollars

Smaller tax on
amusements
charging 50c
admission or less.

	(\$25.00) for the next succeeding five days, or any part thereof, and thirty dollars (\$30.00) per week or any part thereof thereafter.
Liability of owner of place of amusement.	(c). The owner of the hall, tent, or other place where such amusements are exhibited or performances held shall be liable for the tax.
Annual tax for companies with not more than 10 performers.	(d). In lieu of the State license tax, hereinbefore provided for in this section, such amusement companies, consisting of not more than ten performers, may apply for an annual State-wide license, and the same may be issued by the Commissioner of Revenue for the sum of three hundred dollars (\$300.00), paid in advance, prior to the first exhibition in the State, shall be valid in any county of this State, and shall be in full payment of all State license taxes imposed in this section.
Amount.	
Animal exhibits and sideshows otherwise taxed.	(e). Any traveling organization which exhibits animals or conducts sideshows in connection with its exhibitions or performances shall not be taxed under this section, but shall be taxed as herein otherwise provided.
Application to be made in advance.	(f). The owner, manager, or proprietor of any such amusements described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given.
Gross receipts tax additional.	That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.
License tax as advance payment on gross receipts tax.	
Regulations.	
Reports.	
Local units may tax.	(g). Counties, cities and towns may levy a license tax not in excess of the license tax levied by the State.
Distributors of moving picture films.	SEC. 104. <i>Amusements—manufacturing, selling, leasing, or distributing moving picture films or checking attendance at moving picture shows.</i>
	Every person, firm, or corporation engaged in the business of manufacturing, selling, or leasing, furnishing, and/or distributing films to be used in moving pictures within this State shall apply for and obtain from the Commissioner of Revenue

a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license a tax of six hundred and twenty-five dollars (\$625.00). Amount of tax.

Any person, firm, or corporation engaged under contract or for compensation in the business of checking the attendance at any moving picture or show for the purpose of ascertaining attendance or amount of admission receipts at any theatre or theatres shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of two hundred and fifty dollars (\$250.00). Attendance checking. Amount of tax.

Counties, cities, and towns shall not levy a license tax on the business taxed under this section. Local units may not tax.

SEC. 105. *Amusements—moving pictures or vaudeville shows—admissions.* Moving pictures and vaudeville shows.

Every person, firm, or corporation engaged in the business of operating a moving picture show or place where vaudeville exhibitions or performances are given or operating a theatre or opera house where public exhibitions or performances are given for compensation shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such State license for each room, hall, or tent used the following base tax:

In cities or towns of less than 1,500 population.....	\$ 25.00	Tax graduated according to population.
In cities or towns of 1,500 and less than 3,000 population	62.50	
In cities or towns of 3,000 and less than 5,000 population	125.00	
In cities or towns of 5,000 and less than 10,000 population	175.00	
In cities or towns of 10,000 and less than 15,000 population	275.00	
In cities or towns of 15,000 and less than 25,000 population	375.00	
In cities or towns of 25,000 population or over.....	425.00	

(a). For any moving picture show operated more than two miles from the business center of any city having a population of 25,000 or over (for the purpose of this provision, the term "business center" to be defined as the intersection of the two principal business streets of the city), the base tax levied shall be two hundred dollars (\$200.00). Tax where operated two miles from business center of city.

In addition to the base tax levied in the above schedule of this section, such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at Gross receipts tax additional.

Reports to
Commissioner.

License tax as
advance pay-
ment on gross
receipts tax.

Tax on athletic
contests.

Admission charge.

Amount \$5,
plus gross
receipts tax.

Toll bridges.

Taxing by
local units.

Circuses, etc.

Tax based on
number of
railroad cars
transporting.

the rate of tax upon all such gross receipts levied in Article V, Schedule E, of this act upon retail sales of merchandise. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross receipts for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the annual license tax shall be applied as a credit upon or advance payment of the gross receipts tax.

(b). Upon any and all other forms of entertainment and amusement not otherwise taxed or specifically exempted in this act, including athletic contests of all kinds, high school and elementary school contests, for which an admission is charged in excess of fifty cents (50c), including football, baseball, basketball, wrestling and boxing contests, an annual license tax of \$5.00 shall be paid for each location where such charges are made, and an additional charge upon the gross receipts at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise, the additional tax upon gross receipts to be levied and collected as provided in this section for motion picture shows, or in accordance with such regulations of payment as may be made by the Commissioner of Revenue. The tax levied in this subsection shall apply to all privately-owned toll bridges, including all charges made for all vehicles, freight and passenger, and the minimum charge of twenty-five cents for admission shall not apply to bridge tolls.

(c). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half the base tax levied in this section.

SEC. 106. *Amusements—Circuses, menageries, wild west, dog and/or pony shows, etc.*

Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, wild west show, dog and/or pony show, or any other show, exhibition or performance similar thereto, or not taxed in other sections of this article, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and pay for such license the following tax for each day or part of a day:

(a). Such shows and/or exhibitions traveling on railroads and requiring transportation of:

Not more than two cars	\$ 30.00
Three to five cars, inclusive	45.00
Six to ten cars, inclusive	90.00
Eleven to twenty cars, inclusive	125.00
Twenty-one to thirty cars, inclusive	175.00
Thirty-one to fifty cars, inclusive	250.00
Over fifty cars	300.00

(b). Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:

Not over two vehicles	\$ 7.50	Shows using motor or other vehicles.
Three to five vehicles	10.00	Tax based on number of such vehicles.
Six to ten vehicles	15.00	
Eleven to twenty vehicles	20.00	
Twenty to thirty vehicles	40.00	
Thirty to fifty vehicles	55.00	
Over fifty vehicles, per vehicle in excess thereof	5.00	

It is the intent of this subsection that every vehicle used in transporting circus property or personnel, whether owned by the circus or by others, shall be counted in computing the tax.

(c). Each sideshow, curiosity show, or other similar show, exhibiting on the same or contiguous lots with a circus, the tax shall be fifteen dollars (\$15.00) per day or part of a day.

(d). Every person, firm, or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein a statement under oath, setting out in detail such information as may be required by the Commissioner of Revenue covering the places in the State where exhibitions or performances are to be given, the character of the exhibition, the mode of travel, the number of cars or other conveyances used in transferring such shows, and such other and further information as may be required. Upon receipt of such statement, the Commissioner of Revenue shall fix and determine the amount of State license tax with which such person, firm, or corporation is chargeable, shall endorse his findings upon such statement, and shall transmit a copy of such statement and findings to each such person, firm, or corporation to be charged, to the sheriff or tax collector of each county in which exhibitions or performances are to be given, and to the division deputy of the Commissioner of Revenue, with full and particular instructions as to the State license tax to be paid. Before giving any of the ex-

Every vehicle counted.

Additional sideshow tax.

Verified statement to Commissioner before entering State.

Contents.

Computation of tax.

Duties of county officials.

Payment of tax before exhibition.

Refund for
canceled en-
gagements.

Notice of
exhibitions
to be given.

Sheriffs to notify
Commissioner of
scheduled per-
formances.

Attendance of
deputies of
Commissioner.

Additional tax
when exhibition
conflicts with
agricultural fairs.

Charitable,
benevolent and
educational per-
formances not
excepted.

Intent of Act.

hibitions or performances provided for in such statement, the person, firm, or corporation making such statement shall pay the Commissioner of Revenue the tax so fixed and determined. If one or more of such exhibitions or performances included in such statement and for which the tax has been paid shall be canceled, the Commissioner of Revenue may, upon proper application made to him, refund the tax for such canceled exhibitions or performances. Every such person, firm, or corporation shall give to the Commissioner of Revenue a notice of not less than five days before giving any of such exhibitions or performances in each county.

(e). The sheriff of each county in which such exhibitions or performances are advertised to be exhibited shall promptly communicate such information to the Commissioner of Revenue; and if the statement required in this section has not been filed as provided for herein, or not filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties and the division deputy commissioner, the Commissioner of Revenue shall cause his division deputy to attend at one or more points in the State where such exhibitions or performances are advertised or expected to exhibit, for the purpose of securing such statement prescribed in this section, of fixing and determining the amount of State license tax with which such person, firm, or corporation is taxable, and to collect such tax or give proper instructions for the collection of such tax.

(f). Every such person, firm, or corporation by whom or which any such exhibition or performance described in this section is given in any county, city, or town, or within five miles thereof, wherein is held an annual agricultural fair, during the week of such annual agricultural fair, shall pay a State license of one thousand dollars (\$1,000.00) for each exhibition or performance, in addition to the license tax first levied in this section, to be assessed and collected by the Commissioner of Revenue or his duly authorized deputy.

(g). The provisions of this section, or any other section of this act, shall not be construed to allow, without the payment of the tax imposed in this section, any exhibition or performance described in this section for charitable, benevolent, educational, or any other purpose whatsoever, by any person, firm, or corporation who is engaged in giving such exhibitions or performances, no matter what terms of contract may be entered into or under what auspices such exhibitions or performances are given. It being the intent and purpose of this section that every person, firm, or corporation who or which is engaged in the business of giving such exhibitions or per-

formances, whether a part or all of the proceeds are for charitable, benevolent, educational, or other purposes or not, shall pay the State license tax imposed in this section.

(h). Every such person, firm, or corporation who shall give any of such exhibitions or performances mentioned in this section within this State, before the statement provided for has been filed with the Commissioner of Revenue, or before the State license tax has been paid, or which shall after the filing of such statement give any such exhibition or performance taxable at a higher rate than the exhibition or performance authorized by the Commissioner of Revenue upon the statement filed, shall pay a State license tax of fifty per cent greater than the tax hereinbefore prescribed, to be assessed and collected either by the Commissioner of Revenue or by his division deputy.

Failure to make reports or to pay tax imposes penalty.

Amount of penalty.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.

Gross receipts tax additional.

License tax treated as advance payment on such tax.

Regulations.

Reports.

(i). In lieu of the tax levied in Section 151 of this act, each circus, or other form of amusement taxed under this section, advertising by means of outdoor advertising displays, a bill posting or as otherwise defined in Section 151, shall pay a tax of one hundred dollars (\$100.00) for a State-wide license for the privilege of advertising in this manner, said tax to be in addition to the other taxes levied in this section.

Additional tax for outdoor advertising of exhibitions.

(j). Counties, cities and towns may levy a license tax on the business taxed under this section not in excess of one-half of the license tax levied by the State, but shall not levy a parade tax or a tax under Subsection (i) of this section.

Local units may tax.

No parade tax permitted.

SEC. 107. *Amusements—carnival companies, etc.*

Every person, firm, or corporation engaged in the business of a carnival company or a show of like kind, moving pictures and vaudeville shows, museums and menageries, merry-go-rounds, ferris wheels, riding devices, and other like amuse-

Carnival companies.

Defined.

ments and enterprises, conducted for profit, under the same general management, or an aggregate of shows, amusements, eating places, riding devices, or any of them operating together on the same lot or contiguous lots or streets, traveling from place to place, whether owned and actually operated by separate persons, firms, or corporations or not, filling week-stand engagements, or giving week-stand exhibitions, under canvas or not, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or amusements, and shall pay for such license for each week, or part of a week, the following tax:

Consisting of not more than two distinct attractions, per week or part thereof.....	\$200.00
Consisting of more than two and not more than five distinct attractions, per week or part thereof.....	300.00
Consisting of more than five distinct attractions, per week or part thereof.....	400.00

Provided, that when a person, firm, or corporation exhibits only riding devices which are not a part of, nor used in connection with, any carnival company the tax shall be ten dollars (\$10.00) per week for each such riding device, and no additional tax shall be levied by counties, cities and towns under this proviso.

(a). This section shall not repeal any local act prohibiting any of the shows, exhibitions, or performances mentioned in this section, or to limit the authority of the board of county commissioners of any county, or the board of aldermen or other governing body of any city or town, in prohibiting such shows, exhibitions, or performances.

If the Commissioner of Revenue shall issue a State license for any such show, exhibition, or performance in any county or municipality having a local statute prohibiting the same, then the said State license shall not authorize such show, exhibition, or performance to be held in such county or municipality, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such State license.

(b). No person, firm, or corporation, nor any aggregation of same, giving such shows, exhibitions, or performances, shall be relieved from the payment of the tax levied in this or pursuant to this section or any part thereof, for the benefit of the State, by reason of the donation or appropriation of the whole or any part of the proceeds arising from charitable, educational, or other cause whatsoever, it being the intent and purpose of this section that every person, firm, or corporation, or aggregation of same, who is engaged in the giv-

Tax based on number of attractions and number of weeks exhibited.

Tax on riding devices only.

No tax by local units.

Local laws regulating such exhibitions unaffected.

Refund where local laws prohibit exhibitions.

Charitable and educational exhibitions not excepted.

Intent of Act to tax all exhibitions.

ing of such shows, exhibitions, performances, or amusements, whether the whole or a part of the proceeds are for charitable, benevolent, educational, or other purposes whatsoever, shall pay the State license taxes provided for in this section.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E. of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.

Section 4944 of the Consolidated Statutes is hereby amended by striking out all of said section and substituting in lieu thereof the following: "Any society or association organized under the provisions of this chapter, desiring to be exempted from the payment of State, county, and city license taxes on its exhibits, shows, attractions, and amusements, shall each year, not later than sixty (60) days prior to the opening date of its fair, file an application with the Commissioner of Revenue for a permit to operate without the payment of said tax; said application shall state the various types of exhibits and amusements for which the exemption is asked, and also the date and place they are to be exhibited. The Commissioner of Revenue shall immediately refer said application to a committee consisting of the President of the North Carolina Association of Agricultural Fairs, the Commissioner of Agriculture, and the Director of the Extension Service of North Carolina State College for approval or rejection. If the application is approved by said committee, the Commissioner of Revenue shall issue a permit to said society or association authorizing it to exhibit within its fair grounds and during the period of its fair, without the payment of any State, county, or city license tax, all exhibits, shows, attractions, and amusements as were approved: *Provided, however*, that the Commissioner of Revenue shall have the right to cancel said permit at any time upon the recommendation of said committee. Any society or association failing to so obtain a permit from the Commissioner of Revenue or having its permit canceled shall pay the same State, county, and city license

Gross receipts
tax additional.

License tax
treated as ad-
vance payment.

Regulations.

Reports.

C. S. 4944,
amended, as to
tax on fairs.

Application for
exemption.

Committee for
approval or
rejection.

Issuance of
permit.

Right of
cancellation.

Failure to obtain
permit subjects
fair to tax.

taxes as may be fixed by law for all other persons or corporations exhibiting for profit within the State shows, carnivals, or other attractions.

Local units
may tax.

(c). Counties may levy and collect the same license tax as the State, and cities and towns may levy a license tax not in excess of the aggregate amount of license tax levied by State and county.

SEC. 108. *Amusements—certain exhibitions, performances, and entertainments exempt from license tax.*

Benefit per-
formances by
unpaid local
talent exempt.

All exhibitions, performances, and entertainments, except as in this article expressly mentioned as not exempt, produced by local talent exclusively and for the benefit of religious, charitable, benevolent, or educational purposes, and where no compensation is paid to such local talent, shall be exempt from the State license tax.

Attorneys and
other professions.
Professions
enumerated.

SEC. 109. *Attorneys at law and other professions.*

Every practicing attorney at law, practicing physician, veterinary surgeon, osteopath, chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing any professional art of healing for a fee or reward, civil engineer, electrical engineer, mining engineer, mechanical engineer, architect and landscape architect, photographer, canvasser for any photographer, agent of a photographer in transmitting pictures or photographs to be copied, enlarged, or colored (including all persons enumerated in this section employed by the State, county, municipality, a corporation, firm, or individual), and every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate, or who is engaged in the business of leasing or offering to lease, renting or offering to rent, or of collecting any rents as agent for another for compensation, or who is engaged in the business of soliciting and/or negotiating loans on real estate as agent for another for a commission, brokerage and/or other compensation, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business or profession, or the doing of the act named, and shall pay for such license twenty-five dollars (\$25.00).

Amount of tax.

Accountants
and employees.

Every person engaged in the public practice of accounting as a principal, or as a manager of the business of a public accountant, shall pay for such license twenty-five dollars (\$25.00), and in addition shall pay a license of twelve and

$\frac{50}{100}$ (\$12.50) dollars for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.

Every licensed mortician or embalmer shall in like manner apply for and obtain from the Commissioner of Revenue a State-wide license for practicing his profession, whether for himself or in the employ of another, of ten dollars (\$10.00).

Morticians and embalmers.

(a). Only one-half of the tax levied in this section shall be collected from those persons whose gross receipts from the business or profession for the preceding year did not exceed one thousand dollars (\$1,000.00).

One-half tax where receipts do not exceed \$1,000.

(b). *License revocable for failure to pay tax.*

Whenever it shall be made to appear to any judge of the Superior Court that any person practicing any profession for which the payment of a license tax is required by this section has failed, or fails, to pay the professional tax levied in this section, and execution has been issued for the same by the Commissioner of Revenue and returned by the proper officer "no property to be found," or returned for other cause without payment of the tax, it shall be the duty of the judge presiding in the Superior Court of the county in which such person resides, upon presentation therefor, to cause the clerk of said court to issue a rule requiring such person to show cause by the next term of court why such person should not be deprived of license to practice such profession for failure to pay such professional tax. Such rule shall be served by the sheriff upon said person twenty days before the next term of the court, and if at the return term of court such person fails to show sufficient cause, the said judge may enter a judgment suspending the professional license of such person until all such tax as may be due shall have been paid, and such order of suspension shall be binding upon all courts, boards and commissions having authority of law in this State with respect to the granting or continuing of license to practice any such profession.

Superior Court Judges to revoke licenses for failure to pay tax.

Rule to show cause.

Service of rule.

Judgment.

(c). Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the State-wide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State, except the same shall not apply to photographers, canvassers of any photographers, agents of a photographer in transmitting pictures or photographs to be copied, enlarged, or colored, as set out in the first paragraph of this section, and counties, cities or towns may levy a tax not in excess of that levied by the State.

Local units may not tax.

Photographers excepted.

Detectives.

SEC. 110. *Detectives.*

Defined.

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in business as a detective or what is ordinarily known as "secret service work," or who is engaged in the business of soliciting such business, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars (\$25.00): *Provided*, any such person regularly employed by United States Government, any State or political sub-division of any State shall not be required to pay license herein provided for.

Amount of tax.

Government men excepted.

Real estate auction sales.

SEC. 111. *Real estate auction sales.*

(a). Every person, firm, or corporation engaged in the business of conducting auction sales of real estate for profit or compensation shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license a tax of one hundred and fifty dollars (\$150.00).

Amount of tax.

Foreclosures excepted.

(b). This section shall not apply to sales for foreclosure of liens or sales made by order of court.

Local units may tax.

(c). Counties, cities, and towns in which the auction sale is held may levy a license tax on the business taxed under this section not in excess of fifty dollars (\$50.00).

Coal and coke dealers.

SEC. 112. *Coal and coke dealers.*

(a). Every person, firm, or corporation, either as agent or principal, engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall apply for and procure from the Revenue Commissioner a State license, and pay for such license the sum of seventy-five dollars (\$75.00): *Provided*, that if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax provided in this section.

Wholesalers.

Amount of tax.

Restriction.

Retailers.

(b). Every person, firm, or corporation engaged in and conducting the business of selling coal or coke at retail shall apply for and procure from the Commissioner of Revenue a State license and shall pay for such license a tax for each city or town in which such coal or coke is sold or delivered, as follows:

Tax graduated according to population.

In cities or towns of less than 2,500 population.....\$10.00
In cities or towns of 2,500 and less than 5,000 population 15.00

In cities or towns of 5,000 and less than 10,000 population	25.00
In cities or towns of 10,000 and less than 25,000 population	50.00
In cities or towns of 25,000 and over	75.00

(c). No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State. No county tax, but cities and towns may tax.

(d). The provisions of this section shall not apply to those engaged in mining coal upon their own or leased property and selling the same either at wholesale or retail. *Provided further*, that any person, firm or corporation soliciting orders for pool cars of coal to be distributed without profit shall be subject to license tax. Miners excepted.
Solicitors for orders for pool cars of coal taxable.

SEC. 113. *Collecting agencies.*

Every person, firm, or corporation engaged in the business of collecting, for a profit, claims, accounts, bills, notes, or other money obligations for others, and of rendering an account for same, shall be deemed a collection agency, and shall apply for and receive from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of fifty dollars (\$50.00). Collecting agencies.
Defined.
Amount of tax.

(a). This section shall not apply to a regularly licensed practicing attorney at law. Attorneys excepted.

(b). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State. No county tax, but cities and towns may tax.

SEC. 114. *Undertakers, embalmers, and retail dealers in coffins.*

Every person, firm, or corporation engaged in the business of burying and/or embalming the dead, or in the retail of coffins, shall apply for and procure from the Revenue Commissioner a State license for transacting such business within this State, and shall pay for such license the following tax: Undertakers, embalmers and coffin dealers.

In cities or towns of less than 500 population	\$ 10.00	Tax graduated according to population.
In cities or towns of 500 and less than 5,000 population	25.00	
In cities or towns of 5,000 and less than 10,000 population	40.00	
In cities or towns of 10,000 and less than 15,000 population	50.00	
In cities or towns of 15,000 and less than 25,000 population	75.00	
In cities or towns of 25,000 population or over	100.00	

Cabinet-makers
excepted.

(a). This section shall not apply to a cabinet-maker, (who is not an undertaker) who makes coffins to order.

No county tax,
but cities and
towns may tax.

No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Horse and mule
dealers.

SEC. 115. *Dealers in horses and mules.*

As residents.

(a). Any person, firm, or corporation engaged in the business of buying and selling horses and/or mules, and who continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of twelve dollars and fifty cents (\$12.50), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased an additional tax of five dollars (\$5.00) per car shall be paid semi-annually to the Commissioner of Revenue.

Tax for first
carload.

Additional
carloads.

Non-resident
dealers.

(b). Every person, firm, or corporation engaged in the business of buying and selling horses and/or mules, who or which has not continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of fifty dollars (\$50.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased an additional tax of ten dollars (\$10.00) per car shall be paid semi-annually to the Commissioner of Revenue.

Tax for first
carload.

Additional
carloads.

Number of
animals per
carload.

(c). For the purpose of computing this tax, twenty-five horses and/or mules shall be considered a carload, and for cars containing more than this number the tax shall be twenty cents per head for such horses and/or mules purchased under Subsection (a) of this section, and forty cents per head for such horses and/or mules purchased under Subsection (b) of this section.

Applies to all
animals.

(d). The tax imposed in this section shall apply to all purchases by such dealers, whether shipped into this State by railroad or brought in otherwise.

Records to be
kept.

(e). Every person, firm, or corporation engaged in the business described in this section shall keep a full, true, and accurate record of all sales, invoices, and freight bills covering such purchases and sales of all horses and/or mules, until such sales, invoices, and freight bills have been checked by a deputy commissioner of revenue.

Checked by a
deputy.

(f). A separate license shall be required for each county and for each place in each county where a separate place of business is maintained: *Provided, however*, any such person, firm, or corporation engaging in such business described in this section in more than one place or county in this State may, upon the payment of one hundred and twenty-five dollars (\$125.00) to the Commissioner of Revenue, procure a State-wide license, good in any county of the State, and shall also pay the tax herein provided for each carload.

Separate license required for each place of business.

Tax for State-wide license.

(g). This section shall not apply to persons dealing solely and exclusively in horses and/or mules of their own raising, if such horses and/or mules were raised in this State.

Persons raising own animals excepted.

(h). Any person, firm, or corporation required to procure from the Commissioner of Revenue a license under this section, who shall sell or offer for sale, by principal or agent, any horse and/or mule without having obtained such license, or shall fail, neglect, or refuse to pay the taxes specified in this section when due and payable, shall, in addition to other penalties imposed by this act, be deemed guilty of a misdemeanor, and upon conviction shall be fined one hundred dollars (\$100.00) and/or imprisoned not less than thirty days, in the discretion of the court.

Failure to pay tax made misdemeanor.

(i). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Local units may tax.

SEC. 116. *Phrenologists.*

Phrenologists.

Any person engaged in the practice of phrenology for compensation shall procure from the Commissioner of Revenue a State license for engaging in such practice, and shall pay for same a tax of one hundred dollars (\$100.00) for each county in which such person does business.

Amount of tax per county.

Counties, cities, and towns may levy any license tax on the business taxed in this section.

Local units may tax.

SEC. 117. *Bicycle dealers.*

Bicycle dealers.

Any person, firm, or corporation engaged in the business of buying and/or selling bicycles, supplies and accessories shall apply for and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay a tax for such license as follows:

Tax graduated according to population.

In cities or towns of less than 10,000 population.....	\$10.00
In cities or towns of 10,000 and less than 20,000 population	20.00
In cities or towns of 20,000 population or more.....	25.00

No county tax,
but cities and
towns may tax.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Pawnbrockers.

SEC. 118. *Pawnbrockers.*

Defined.

Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license as follows:

Tax graduated
according to
population.

In cities or towns of less than 10,000 population.....	\$200.00
In cities or towns of 10,000 and less than 15,000 population	250.00
In cities or towns of 15,000 and less than 20,000 population	300.00
In cities or towns of 20,000 and less than 25,000 population	350.00
In cities or towns of 25,000 population or more.....	400.00

Issuance of
duplicate
tickets.

(b). Before such pawnbroker shall receive any article or thing of value from any person or persons, on which a loan or advance is made, he shall issue a duplicate ticket, one to be delivered to the owner of said personal property and the other to be attached to the article, and said ticket shall have an identifying number on the one side, together with the date at the expiration of which the pledger forfeits his right to redeem, and on the other a full and complete copy of this subsection; but such pawnbroker may, after the pledger has forfeited his right to redeem the specific property pledged, sell the same at public auction, deducting from the proceeds of sale the money or fair value of the thing advanced, the interest accrued, and the cost of making sale, and shall pay the surplus remaining to the pledger.

Contents.

Sale after failure of owner
to redeem.

Violation made
misdemeanor.

(c). Any person, firm, or corporation transacting the business of pawnbroker without a license as provided in this section, or violating any of the provisions of this section, shall be guilty of a misdemeanor and fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00).

Local units
may tax.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 119. *Cash registers, adding machines, typewriters, refrigerating machines, washing machines, etc.*

Cash registers, adding machines, etc.

Every person, firm, or corporation engaged in the business of selling and/or delivering, and/or renting, cash registers, typewriters, adding or bookkeeping machines, billing machines, check protectors or protectographs, kelvinators, frigidaire, or other refrigerating machines, lighting systems, washing machines, mechanically or electrically operated burglar alarms, addressograph machines, multigraph and other duplicating machines, vacuum cleaners, mechanically or electrically operated oil burners and coal stokers, card punching, assorting and tabulating machinery, shall apply for and procure from the Commissioner of Revenue a State license for each place where such business is transacted in this State, and shall pay for such license a tax of ten dollars (\$10.00).

Devices enumerated.

(a). Counties, cities, and towns shall not levy a license tax on the business taxed in this section.

Amount of tax.

Local units may not tax.

SEC. 120. *Sewing machines.*

(a). Every person, firm, or corporation engaged in the business of selling sewing machines within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business and shall pay for such license a tax of one hundred dollars (\$100.00) per annum for each such make of machines sold or offered for sale.

Sewing machines.

Amount of tax.

(b). In addition to the annual license tax imposed in Subsection (a) of this section, such person, firm, or corporation engaged in the business taxed under this section shall pay a tax at the rate of tax levied in Article V, Schedule E, of this act, on retail sales of merchandise on the total receipts during the preceding year from the sale, lease, or exchange of sewing machines and/or accessories within the State, which said tax shall be paid to the Commissioner of Revenue at the time of securing the annual license provided for in Subsection (a) of this section: *Provided*, that the tax on sales in the preceding year, levied in this subsection, shall apply only for the fiscal year ending May 31, 1935: *Provided further*, that on and after June 1, 1935, the additional tax on sales levied in this subsection shall be assessed and collected under the provisions of Article V, Schedule E, of this act, the same as the tax on the sales of other merchandise.

Gross receipts tax additional.

Application of sales tax.

(c). Any person, firm, or corporation obtaining a license under the foregoing sections may employ agents and secure a duplicate copy of such license for each such agent by paying a tax of ten dollars (\$10.00) to the Commissioner of

License tax on agents.

Revenue. Each such duplicate license so issued shall contain the name of the agent to whom it is issued, shall not be transferable, and shall license the licensee to sell or offer for sale only the sewing machine sold by the holder of the original license.

Dealers not
taxed where
manufacturer
pays tax.

(d). Any merchant or dealer who shall purchase sewing machines from a manufacturer or a dealer who has paid the license tax provided for in this section may sell such sewing machines without paying the annual State-wide license tax provided for in Subsection (a), but shall procure the duplicate license provided for in Subsection (c) of this section: *Provided*, that the tax imposed by this subsection shall be the only tax required to be paid by dealers in second-hand sewing machines exclusively.

Penalty for
violation.

(e). Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties imposed in this act, pay an additional tax of double the State-wide annual license, and the duplicate tax imposed in this section.

Taxation by
counties.

(f). No county shall levy a license tax on the business taxed under this section, except that the county may levy a license tax not in excess of five dollars (\$5.00) on each agent in a county who holds a duplicate license provided for in this section.

No tax by cities
and towns.

Cities and towns shall not levy a license tax on the business taxed under this section.

Peddlers.

SEC. 121. *Peddlers.*

Defined.

(a). Any person, firm, or corporation who or which shall carry from place to place any goods, wares or merchandise, and offer to sell or barter the same, or actually sells or barter the same, shall be deemed a peddler, except such person, firm, or corporation who or which is a wholesale dealer, with an established warehouse in this State and selling only to merchants for resale, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Tax based on
mode of travel.

Peddler, on foot, for each county.....	\$10.00
Peddler, with horse or other animal, and with or without vehicle, each county, for each vehicle.....	15.00
Peddler, with vehicle propelled by motor or other mechanical power, for each county, for each vehicle.....	25.00

Employers liable
for tax.

(b). Any person, firm, or corporation employing the service of another as a peddler, whether on a salary or commission basis, shall be liable for the payment of taxes levied

in this section. *Provided, however,* any person peddling fruits, vegetables or product of the farm shall pay a license tax of \$25.00 per year, which license shall be State-wide. No county shall levy an additional tax under this subsection, but cities and towns may levy a tax under this subsection equal to the State tax.

Peddlers of farm products.

No county tax, but cities and towns may tax.

(c). Any person, firm, or corporation who or which sells or offers to sell from a cart, wagon, truck, automobile, or other vehicle operated over and upon the streets and/or highways within this State any fresh fruits and/or vegetables shall be deemed a peddler within the meaning of this section and shall pay the annual license tax levied in Subsection (a) of this act with reference to the character of vehicle employed. Any person, firm, or corporation who or which sells or offers for sale from any railway car fresh fruits and/or vegetables shall be deemed a peddler within the meaning of this section, and shall pay an annual tax of twenty-five dollars (\$25.00). Nothing in this section shall apply to the sale of all farm products raised on the premises owned or occupied by the person, firm, or corporation, his or its bona fide agent or employee selling same.

Fruit and vegetable vendors deemed peddlers.

Also vendors from railway cars.

Amount of tax.

Farm products excepted.

(d). Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares, or merchandise, bankrupt stock, or fire stock, not being a regular merchant in such county, shall apply for in advance and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars (\$100.00) in each county in which he shall conduct or carry on such business.

Itinerant salesmen or merchants.

Amount of tax.

(e). The provisions of this section shall not apply to any person, firm, or corporation who sells or offers for sale books, periodicals, printed music, ice, coal, wood for fuel, fish, beef, mutton, pork, bread, cakes, pies, products of the dairy, poultry, eggs, livestock, or articles of their own individual manufacture, but shall apply to medicines, drugs, or articles assembled.

Certain articles excepted.

Drugs and medicines included.

(f). The Board of County Commissioners of any county in this State, upon proper application, may exempt from the annual license tax levied in this section Confederate soldiers, disabled veterans of the Spanish-American War, disabled soldiers of the World War, who have been bona fide residents of this State for twelve or more months continuously, and the blind who have been bona fide residents of this State for twelve or more months continuously, widows with dependent children; and when so exempted, the Board of County Commissioners shall furnish such person or persons with a certi-

Certain persons may be exempted.

Certificate of exemption.

cate of exemption, and such certificate shall entitle the holder thereof to peddle within the limits of such county without payment of any license tax to the State.

(g). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the annual license levied by the State. But the Board of County Commissioners of any county may levy a license tax on the business taxed in this section not in excess of that levied by the State for each unincorporated town or village in the county with a population of one thousand or more within a radius of one mile in which such business is engaged in.

Local units may not tax exempted persons.

Conflicting local laws repealed.

No county, city, or town shall levy any license tax under this section upon the persons so exempted in this section, nor upon drummers selling by wholesale: *Provided*, the Public-Local Laws relating to any county or city in this State in conflict with this section are hereby repealed.

Contractors and construction companies.

SEC. 122. *Contractors and construction companies.*

(a). Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct within the State of North Carolina any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof, the cost of which exceeds the sum of ten thousand dollars (\$10,000), shall apply for and obtain from the Commissioner of Revenue an annual State-wide license and shall pay for such license a tax of one hundred dollars (\$100.00) at the time of or prior to offering or submitting any bid on any of the above enumerated projects.

Jobs exceeding \$10,000 in cost.

Amount of tax.

Tax for State-wide license additional.

(b). In addition to the tax levied in Subsection (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall before or at the time of entering into such projects, and/or such contract apply for and procure from the Commissioner of Revenue a State-wide license, and shall pay for such license the following tax:

Tax graduated on estimated cost of project.

When the total contract price or estimated cost of such project is over:

\$ 5,000 and not more than	\$ 10,000.....	\$ 50.00
10,000 and not more than	50,000.....	100.00
50,000 and not more than	100,000.....	250.00
100,000 and not more than	250,000.....	350.00

250,000 and not more than 500,000	600.00
500,000 and not more than 750,000	800.00
750,000 and not more than 1,000,000	1,000.00
1,000,000	1,250.00

(c). The application for license under Subsection (b) of this section shall be made to the Commissioner of Revenue and shall be accompanied by the affidavit of the applicant, stating the contract price, if known, and if the contract price is not known, his estimate of the entire cost of the said improvement or structure, and if the applicant proposes to construct only a part of said improvement or structure, the contract price, if known, or his estimated cost of the part of the project he proposes to superintend or construct.

Application for license.

Accompanying affidavit.

In the event the construction of any of the above mentioned improvements or structures shall be divided and let under two or more contracts to the same person, firm, or corporation, the several contracts shall be considered as one contract for the purpose of this act, and the Commissioner of Revenue shall collect from such person, firm, or corporation the license tax herein imposed as if only one contract had been entered into for the entire improvement or structure.

Divided contracts considered one.

(d). In the event any person, firm, or corporation has procured a license in one of the lower classes provided for in Subsection (b) of this section, and constructs or undertakes to construct or to superintend any of the above mentioned improvements or structures or parts thereof, the completed cost of which is greater than that covered by the license already secured, application shall be made to the Commissioner of Revenue, accompanied by the license certificate held by the applicant, which shall be surrendered to the Commissioner of Revenue, and upon paying the difference between the cost of the license surrendered and the price of the license applied for, the Commissioner of Revenue shall issue to the applicant the annual State-wide license applied for, showing thereon that it was issued on the surrender of the former license, and payment of the additional tax.

Payment of additional tax where final cost exceeds estimate.

Surrender of old license.

Issuance of new.

(e). No employee or sub-contractor of any person, firm, or corporation, who or which has paid the tax herein provided for, shall be required to pay the license tax provided for in this section while so employed by such person, firm, or corporation.

No tax on employees or sub-contractors.

(f). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax as a fee for a builder's permit or otherwise not in excess of ten dollars (\$10.00) when the license provided for under this section has been paid: *Provided*, that this subsection shall not be construed to prevent the collection of

No county tax, but cities and towns may levy tax for builder's permit.

Inspection charges unaffected.

building, electrical, and plumbing inspection charges by municipalities to cover the actual cost of said inspection.

Exceptions.

(g). The tax under this section shall not apply to the business taxed in Section 155 of this act.

Installing elevators and automatic sprinklers.

SEC. 122½. *Installing elevators and automatic sprinkler systems.*

Every person, firm, or corporation engaged in the business of selling or installing cable-hoist passenger or freight elevators, or automatic sprinkler systems shall apply for and procure from the Commissioner of Revenue an annual State-wide license for the transaction of such business in this State, and shall pay for such license a tax of \$50.00. Counties, cities, and towns may levy a tax on the business taxed under this section not in excess of that levied by the State.

Amount of tax.

Local units may tax.

Mercantile agencies.

Defined.

SEC. 123. *Mercantile agencies.*

Every person, firm, or corporation engaged in the regular business of reporting the financial standing of persons, firms, or corporations for compensation shall be deemed a mercantile agency, and shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of transacting such business within this State, and shall pay for such license a tax of five hundred dollars (\$500.00), the said tax to be paid by the principal office in the State, and if no such principal office in this State, then by the agent of such mercantile agency operating in this State: *Provided*, the taxes for the mercantile agency doing special service for not more than one industry shall be \$250.00.

Amount of tax.

Special service agencies ½ tax.

Failure to pay tax made misdemeanor.

(a). Any person representing any mercantile agency which has failed to pay the license tax provided for in this section shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Local units may not tax.

(b). Counties, cities, or towns shall not levy any license tax under this section.

Gypsies and fortune-tellers.

SEC. 124. *Gypsies and fortune-tellers.*

Gypsies defined.

(a). Every company of gypsies or strolling bands of persons, living in wagons, tents, or otherwise, who or any of whom trade horses, mules, or other things of value, or receive reward for telling or pretending to tell fortunes, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of transacting such things, and shall pay for such license a tax of five hundred dollars (\$500.00) in each county in which they offer to trade horses, mules, or other things of value, or to practice the

Amount of tax.

telling of fortunes or any of their crafts. The amount of such license tax shall be recoverable out of any property belonging to any member of such company.

(b). Any person or persons, other than those mentioned in Subsection (a) of this section, receiving rewards for pretending to tell and/or telling fortunes, practicing the art of palmistry, clairvoyance and other crafts of a similar kind, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of practicing such arts or crafts, and shall pay for such license a tax of two hundred dollars (\$200.00) for each county in which they offer to practice their profession or crafts: *Provided*, that the tax levied under this section shall not apply to fortune-tellers or other artists practicing the art of palmistry, clairvoyance, and other crafts of a similar kind, when appearing under contract in regularly licensed theaters taxed under Section 105.

(c). Any county, city, or town may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 125. *Lightning-rod agents.*

(a). No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

(b). Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

(c). Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars (\$10.00) for each such county. Upon filing application for license of such local agent on a prescribed form and paying a fee of three dollars (\$3.00) for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satis-

Fortune-tellers.

Defined.

Amount of tax per county.

Exceptions.

Local units may tax.

Lightning-rod agents.

Approval of brands by Insurance Commissioner.

License fee.

Issuance of agent's license by Commissioner.

License fee.

Local agents taxed \$10 per county.

Tax of \$3 for each agent per county.

fied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

Annual verified statement as to gross receipts.

(d). Each general agent shall submit to the Insurance Commissioner semi-annually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents on each one hundred dollars (\$100.00), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Rate of tax on gross sales.

Local unit taxes limited.

(e). No county, city, or town shall levy a license or privilege tax exceeding twenty dollars (\$20.00) on any dealer having a general office or selling from a receiving point.

Conditions of license.

(f). Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Exhibition of license on demand.

(g). Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200.00) and/or six months imprisonment for each offense.

Violation made misdemeanor.

Hotels.

SEC. 126. *Hotels.*

Every person, firm or corporation engaged in the operation of any hotel in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

American plan.

(a). For hotels operating on the American plan for rooms in which rates per person per day are:

Tax per room based on rates charged.

Less than two dollars	\$.60
Two dollars and less than three dollars90
Three dollars and less than four dollars and fifty cents	1.80
Four dollars and fifty cents and less than six dollars	4.20
Six dollars and less than seven dollars and fifty cents	5.40
Seven dollars and fifty cents and less than fifteen dollars	6.00
Over fifteen dollars	7.20

European plan.

(b). For hotels operating on the European plan for rooms in which the rates per person per day are:

Less than two dollars	\$1.25	Tax per room based on rates charged.
Two dollars and less than three dollars	3.00	
Three dollars and less than four dollars and fifty cents	4.50	
Four dollars and fifty cents and less than six dollars	5.50	
Six dollars and less than seven dollars and fifty cents	6.50	
Seven dollars and fifty cents and less than ten dollars	7.50	
Over ten dollars	8.50	

(c). The office, dining-room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel. Rooms not counted.

(d). Only one-half of the annual license tax levied in this section shall be levied or collected from resort hotels and boarding houses which are open for only six months or less in the year: *Provided*, that the minimum tax under any schedule in the section shall be \$5.00. Resort hotels at $\frac{1}{2}$ tax.

(e). In addition to the base license tax levied in this section there is hereby levied for the privilege of engaging in such business a license tax measured by the gross receipts of meals served at the rate of tax levied in Article V of this Act upon the retail sale of merchandise and to be collected in the same manner as other taxes levied in such article. Minimum.

Such additional tax may be passed on to the purchaser and reported and paid under the same rules and regulations as applies to other retail sales in Article V of this Act. A credit may be allowed upon the tax levied in this paragraph equal to the amount of sales tax levied in Article V of this Act and paid by the taxpayer on articles of merchandise used in the preparation of taxable meals. No credit shall be allowed unless the taxpayer's claim of credit is supported by invoices, or memorandum in some printed or written form, showing the amount and value of materials purchased, name of vendor and amount of sales tax paid. Additional tax on gross receipts from meals served.

(f). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the base tax levied by the State. Tax passed on to purchaser.

SEC. 126½. *Tourist homes and boarding houses.*

(a). Every person, firm, or corporation engaged in the business of operating a tourist home, tourist camp, boarding-house, or similar place advertising in any manner for transient patronage, or soliciting such business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay the following tax: Homes or camps having five rooms or less, \$10.00; homes or camps having more than five rooms, Credits.

Claim for credit.

No county tax, but cities and towns may tax.

Tourist homes and boarding houses.

Tax based on number of rooms.

Rooms excepted.	\$2.00 per room. For the purpose of this section, the sitting-room, dining-room, kitchen, and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use, shall not be counted in determining the number of rooms for the basis of the tax. The tax herein levied shall be in addition to any tax levied in Section 127 for the sale of prepared food.
Additional tax on prepared food.	
Boarding houses.	(b). Every person, firm or corporation engaged in the business of operating a boarding house using no form of advertising or solicitation for transient patronage and having seating capacity of a dining room in excess of sixteen (16) shall apply for, and procure, from the Commissioner of Revenue a state license for the privilege of conducting such business, and shall pay for such license a tax of ten dollars (\$10.00) per year, plus a tax of one dollar (\$1.00) per seat of dining room seating capacity. The tax levied in this subsection shall be in lieu of the tax levied in section 127.
Amount of tax based on dining room capacity.	
Additional tax on gross receipts from meals served.	(c). In addition to the base license tax levied in subsection (a) of this section there is hereby levied for the privilege of engaging in said business a license tax measured by the gross receipts of meals served at the rate of tax levied in Article V of this Act upon the retail sale of merchandise and may be collected in the same manner as other taxes levied in such article. Such additional tax may be passed on to the purchaser and reported and paid under the same rules and regulations as applies to other retail sales in Article V of this Act. A credit may be allowed upon the tax levied in this paragraph equal to the amount of sales tax levied in Article V of this act and paid by the taxpayer on articles of merchandise used in the preparation of taxable meals. No credit shall be allowed unless the taxpayer's claim of credit is supported by invoices, or memorandum in some printed or written form, showing the amount and value of materials purchased, name of vendor and amount of sales tax paid.
Credits.	
Claim of credit.	
No county tax, but cities and towns may tax.	(d). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the base tax levied by the State.
Restaurants, etc.	SEC. 127. <i>Restaurants.</i>
Defined.	Every person, firm, or corporation engaged in the business of operating a restaurant, café, cafeteria, hotel, with dining service on the European plan, drug store, or other place where prepared food is sold, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business. The tax for such license shall be based on the number of persons provided for with chairs,
Tax based on accomoda-tions.	

stools, or benches, and shall be \$1.00 per person, with a minimum tax of \$5.00. *Provided* that the tax levied in this paragraph shall not apply to industrial plants maintaining a non-profit restaurant, café or cafeteria solely for the convenience of its employees.

Exceptions.

(a). All other stands or places where prepared food is sold as a business, and drug stores, service stations, and all other stands or places where prepared sandwiches only are served, shall pay a tax of five dollars (\$5.00).

Tax on other food stands.

(b). In addition to the base license tax levied in this section there is hereby levied for the privilege of engaging in said business a license tax measured by the gross receipts of meals served at the rate of tax levied in Article V of this Act upon the retail sale of merchandise, and to be collected in the same manner as other taxes levied in such article. Such additional tax may be passed on to the purchaser and reported and paid under the same rules and regulations as applies to other retail sales in Article V of this Act. A credit may be allowed upon the tax levied in this paragraph equal to the amount of sales tax levied in Article V of this Act and paid by the taxpayer on articles of merchandise used in the preparation of taxable meals. No credit shall be allowed unless the taxpayer's claim of credit is supported by invoices or memorandum in some printed or written form showing the amount and value of materials purchased, name of vendor and amount of sales tax paid. *Provided*, this tax shall not apply to meals served to teachers and pupils in cafés or cafeterias operated on a non-profit basis by the public schools and colleges.

Additional tax on gross receipts from meals served.

Tax passed on.

Credits.

Claim for credit.

Exceptions.

(c). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the base tax levied by the State.

No county tax, but cities and towns may tax.

SEC. 128. *Cotton compresses.*

Every person, firm, or corporation engaged in the business of compressing cotton shall pay an annual license tax of three hundred dollars (\$300.00) on each and every compress.

Cotton compresses.

Tax per compress.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

No county tax, but cities and towns may tax.

SEC. 129. *Billiard and pool tables, and bowling alleys.*

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a table or tables at which billiards or pool is played, whether operated by slot or otherwise, shall apply for and procure from the Commis-

Billiard and pool tables and bowling alleys.

sioner of Revenue a State license for the privilege of operating such billiard or pool tables, and shall pay for such license a tax for each table, as follows:

Tax based
on size
of table.

Tables measuring not more than 2 feet wide and 4 feet long	\$ 5.00
Tables measuring not more than 2½ feet wide and 5 feet long	10.00
Tables measuring not more than 3 feet wide and 6 feet long	15.00
Tables measuring not more than 3½ feet wide and 8 feet long	20.00
Tables measuring more than 3½ feet wide and 8 feet long	25.00

Bowling alleys
taxed per
alley.

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a bowling alley or alleys of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such bowling alley or alleys, and shall pay for such license a tax of \$12.50 for each alley kept or operated.

Receipt to
be attached
to table.

Provided, each such billiard or pool table so licensed shall receive a number and receipt from the Commissioner of Revenue when the license is issued, and it shall be the duty of each operator to attach said numbered license to said table or machine and shall display the same at all times. Failure to have such license and receipt on display attached to said machine or table shall be prima facie evidence that the tax has not been paid hereunder.

Displaying.

Organizations
excepted.

(a). This section shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations, and Young Women's Christian Associations.

No license
issued for
operators out-
side towns
without consent
of county
boards.

(b). The Commissioner of Revenue shall not issue a license under this section to any person, firm, or corporation to maintain a billiard or pool table or bowling alley outside of the corporate limits of incorporated cities or towns, except with the approval of the board of county commissioners of the county for which the application is made, and all applications for such licenses are hereby required to be filed with such board of county commissioners at least seven days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or if no newspaper is published in such county, then posted at the courthouse door and three other public and conspicuous places in the community where the license is to be exercised for two weeks prior to the action of the board of county commissioners thereon.

Application
to counties.

Publication.

(c). If the Commissioner of Revenue shall have issued any such State license to any person, firm, or corporation to operate any billiard or pool tables, bowling alley or alleys in any city or town, the board of aldermen or other governing body of such city or town shall have the right at any time, and notwithstanding the issuance of such State license, to prohibit any billiard or pool tables, bowling alley or alleys of like kind within its limits, unless otherwise provided in its charter; and in the event any city or town shall exercise the right to prohibit the keeping and operation of such billiard or pool tables, bowling alley or alleys of like kind, the Commissioner of Revenue shall refund the proportion of the tax thereof during the time which the right is not allowed to be exercised bears to the time for which the tax is paid.

Cities and towns may prohibit operation of tables after license issued.

Refund of proportion of tax.

(d). Counties may levy a license tax on the business taxed under this section upon such billiard or pool tables, bowling alleys as are located outside of incorporated cities or towns, and cities and towns may levy a license tax upon such as are within the city limits, but in neither case shall the license tax so levied be in excess of the tax levied by the State.

Local units may tax.

SEC. 130. *Slot machines and slot locks.*

Every person, firm, or corporation owning, operating or maintaining any place of business, or other place, wherein or in connection with which is operated or located any slot machine in which is kept any article to be purchased by depositing any coin or thing of value and for which may be had any article of merchandise, or any machine wherein may be seen any picture or heard any music by depositing therein any coin or thing of value, or any slot weighing machine, or any machine for making stencils by the use of contrivances operated by depositing in the machine any coin or thing of value, or any lock operated by slot wherein money or thing of value is to be deposited, or any machine for the playing of games or amusement operated by slot wherein is deposited any coin or thing of value, except those enumerated in Section 129 of this act, shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of operating each and every such machine, and shall pay for such license the following tax: Any such machine except as hereinafter provided,

Slot machines and locks.

Defined.

Tax based on amount of deposit.

that requires a deposit of less than five cents	\$10.00
Five cents and less than ten cents	20.00
Ten cents and not more than twenty cents	40.00
More than twenty cents	80.00

Provided, that weighing machines requiring a deposit of one cent, penny food vending machines and slot machines from

Weighing machines, etc.

Devices giving
trade checks.

Checker-board
devices.

Application for
license.

License at-
tached to
machine.

Penalty for
failure.

Automatic
lockers for
clothing, etc.,
excepted.

Presumption
that machines
licensed are
lawful.

No refund.

Issuance of
duplicate license
discretionary.

Right of
seizure in
event of viola-
tion of section.

which drinking cups are delivered at not more than one cent per cup, shall require payment of a tax of only \$2.50: *Provided further*, that any such machine mentioned in this section giving or equipped to give trade checks, tokens, or similar articles or devices, whether redeemable or having any value or not, or whether given in addition to merchandise or not, shall require payment as in the above schedule, except the minimum tax on any such machine shall be \$10.00: *Provided further*, that the tax on checker-board devices operated by slot machines and requiring deposits of not more than five cents shall be \$5.00.

(a). In making application for license under this section, the applicant shall specify the manufacturer's serial number of the machine for which license is desired. The license shall carry the serial number to correspond with that on the application, and no such license shall be transferable to any other machine. It shall be the duty of the person in whose place of business the machine is operated or located to see that the proper State license is attached to the bottom of the machine before its operation shall commence. Failure to do so shall make such person liable for the additional tax imposed in Section 190 of this act.

(b). This section shall not apply to any automatic locker used as a depository for parcels, clothing, or luggage, nor to machines owned and operated by any retail merchant in his own place of business for delivering merchandise of the market value of the coin deposited, unless trade checks or tokens, whether or not redeemable or of any value, are given in addition to merchandise, in which event the tax herein provided shall apply.

(c). Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when a State license has been issued for the operation thereof, the sum paid for such State license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited: *Provided further*, that it shall be within the discretion of the Commissioner of Revenue as to whether he shall issue any duplicate license under this section when it is represented to him that the original license has been lost, misplaced, destroyed, or otherwise left the possession of the licensee.

(d). If any person, firm, or corporation shall fail, neglect, or refuse to comply with the terms and provisions of this section, and shall fail to attach the proper State license to any machine or apparatus as herein provided, the Commis-

sioner of Revenue, or his agents or deputies, shall forthwith seize and remove, or order removed, such machine or machines, and shall hold the same until the provisions of this section have been complied with.

(e). Nothing in this section shall be construed to relieve the owner of any such machine or apparatus of liability for the tax. Owner's liability unaffected.

(f). Counties may levy a license tax on the business taxed in this section upon slot machines, and cities or towns may levy a tax on such machines within their limits, but in neither case shall the tax so levied exceed the tax levied by the State. Local units may tax.

SEC. 131. *Bagatelle tables, merry-go-rounds, etc.*

(a). Every person, firm, or corporation that is engaged in the operation of a bagatelle table, merry-go-round or other riding devices, hobby horse, switchback railway, shooting gallery, swimming pool, skating rink, other amusement devices of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise), at a permanent location, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such objects of amusement, and shall pay for each such subject enumerated the following tax: Bagatelle tables, merry-go-rounds, swimming pools, etc.
Enumerated.
Tax based on population.

In cities or towns of less than 10,000 population.....	\$10.00
In cities or towns of 10,000 population and over	25.00

(b). Counties, cities or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State. Local units may tax.

SEC. 132. *Security dealers.*

(a). Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in "An act to provide laws governing the sale of stocks, bonds, and other securities in the State of North Carolina," etc., or who or which maintains a place for or engaged in the business of buying and/or selling shares of stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax: Security dealers.
Defined.
Tax based on population.

In cities or towns of less than 5,000 population	\$25.00
In cities or towns of 5,000 and less than 10,000 population	50.00
In cities or towns of 10,000 and less than 15,000 population	100.00

In cities or towns of 15,000 population and less than 25,000	200.00
In cities or towns of 25,000 population and above.....	300.00

Same tax on each office.

(b). Every dealer, as defined herein, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Commissioner of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.

Same tax on foreign dealers.

(c). Every foreign dealer, as dealer is hereinbefore defined, who shall maintain an office in this State, or have a salesman in this State, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay for such license the tax hereinbefore imposed.

Higher tax on leased wire or ticker service.

Based on population.

(d). If such person, firm, or corporation described in Sub-section (a) of this section maintains and/or operates a leased or private wire and/or ticker service in connection with such business the annual license tax shall be as follows:

In cities and towns of less than 10,000 population... \$	150.00
In cities and towns of 10,000 and less than 15,000 population	250.00
In cities and towns of 15,000 and less than 20,000 population	500.00
In cities and towns of 20,000 to 25,000 population.....	750.00
In cities and towns of 25,000 or more	1,000.00

Exception.

Providing that the tax levied in sub-section (d) shall not apply to private wire service not connected with or handling quotations of a stock exchange, grain or cotton exchange.

No county tax, but cities and towns may tax.

(e). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy license tax not in excess of fifty dollars (\$50.00).

Cotton buyers and commission merchants.

SEC. 133. *Cotton buyers and sellers on commission.*

(1). Every person, firm, or corporation who or which engages in the business of buying and/or selling on commission any cotton, grain, provisions, or other commodities, either for actual, spot, or instant delivery, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00).

Amount of tax.

Higher tax for leased wire or ticker service.

(2). Every person, firm, or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual, spot, instant, or future delivery, and also maintains and/or operates a private or leased wire and/or ticker service in connection

with such business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State and shall pay for such license the following tax:

In cities and towns of less than 10,000 population	\$100.00	Based on population
In cities and towns of 10,000 and less than 15,000 population	200.00	
In cities and towns of 15,000 and less than 25,000 population	400.00	
In cities and towns of 25,000 population or more	600.00	

Persons, firms, and corporations who pay the tax imposed in Subsection (d) of Section one hundred thirty-two shall not be required to pay the tax imposed in this subsection.

(3). Every person, firm, or corporation, domestic or foreign, who or which is engaged in the business of selling any cotton, either for actual, spot, instant, or future delivery, in excess of five thousand bales per annum, shall be deemed to be a cotton merchant, shall apply for and obtain from the Commissioner of Revenue a State-wide license for each office or agency maintained in this State for the sale of cotton and shall pay for each such license the following tax:

In cities and towns of less than 10,000 population	\$ 50.00	Based on population.
In cities and towns of 10,000 and less than 15,000 population	100.00	
In cities and towns of 15,000 and less than 25,000 population	200.00	
In cities and towns of 25,000 population and over	300.00	

(4). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars (\$50.00).

SEC. 134. *Manufacturers, producers, bottlers and distributors of soft drinks.*

(a). Every person, firm, or corporation, or association manufacturing, producing, bottling and/or distributing in bottles or other closed containers, soda water, coca-cola, pepsi-cola, chero-cola, ginger ale, grape and other fruit juices or imitations thereof, carbonated or malted beverages and like preparations, or preparations of any nature whatever commonly known as soft drinks, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of doing business in this State and shall pay for such license the following base tax for each place of business:

LOW-PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above named beverage is a:

Based on population

Only one tax levied.

Tax on cotton merchants

Based on population.

No county tax, but cities and towns may tax.

Bottlers, etc.

Soft drink distributors defined.

Tax on low-pressure equipment.

Based on
spouts.

36 spouts, or greater capacity, low-pressure filler.....	\$600.00
32 and less than 36 spouts, low-pressure filler	500.00
24 and less than 32 spouts, low-pressure filler	450.00
18 and less than 24 spouts, low-pressure filler	350.00
12 and less than 18 spouts, low-pressure filler	250.00

High pres-
sure equipment.

HIGH-PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above-named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute, six hundred dollars (\$600.00).

60 bottles
per minute
and over.

Royal (4-head), Adriance (2-head), Shields (2-head), full equipment having manufacturer's rating capacity of over fifty and less than sixty bottles per minute, five hundred dollars (\$500.00).

50 to 60 bottles.

Royal (4-head), Adriance (2-head), Shields (2-head) (full automatic), or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute, four hundred and fifty dollars (\$450.00).

40 to 50
bottles.

Dixie (automatic), Shields (2-head hand feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute, one hundred and fifty dollars (\$150.00).

24 to 40
bottles.

Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines, one hundred dollars (\$100.00).

Less than 24
bottles per minute.

Tax on units
not mentioned.

Provided, that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: *Provided further*, that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not: *Provided further*, that where no standard high or low pressure bottling machine is used to fill the containers, a tax of fifty dollars (\$50.00) shall apply.

Tax cumulative
on various units.

Tax on non-
standard units.

Milk drinks ex-
cepted.

The tax levied in this section shall not apply to any product containing more than fifty per cent of milk, put up in containers for sale as food rather than soft drink preparations.

(b). Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in Subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

In cities or towns of 30,000 inhabitants or more	\$100.00
In cities or towns of 20,000 inhabitants and less than 30,000 inhabitants	90.00
In cities or towns of 10,000 inhabitants and less than 20,000 inhabitants	80.00
In cities or towns of 5,000 inhabitants and less than 10,000 inhabitants	70.00
In cities or towns of 2,500 inhabitants and less than 5,000 inhabitants	60.00
In rural districts and towns of less than 2,500 inhabitants	50.00

Wholesalers.

Tax based on population.

The tax levied in this subsection shall not include the right to sell products authorized to be sold under Senate Bill No. 367, enacted at the present session of the General Assembly.

Certain products excepted.

(c). Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled within the State but outside of the county in which such cereal or carbonated beverages are manufactured or bottled shall pay one-half of the annual license tax for the privilege of doing business in this State provided for in Subsection (b) of this section.

Tax on cereal or carbonated beverages.

(d). Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages on which the tax has not been paid under the provisions of Subsection (a) of this section shall pay the annual license tax for the privilege of doing business in the State provided in Subsection (b) of this section.

Tax on distributors where manufacturer's tax not paid.

(e). Each truck, automobile, or other vehicle coming into this State from another State, and selling and/or delivering carbonated beverages on which the tax has not been paid under the provisions of Subsection (a) of this section shall pay an annual license tax, for the privilege of doing business in this State, in the sum of one hundred dollars (\$100.00) per truck, automobile, or vehicle. The license secured from the State under this section shall be posted in the cab of the truck, automobile, or vehicle.

Tax on motor vehicles distributing drinks bottled outside State.

Tax per vehicle.

Posting license in cab.

(f). No county shall levy a tax on any business taxed under the provisions of this section, nor shall any city or town in which any person, firm, corporation, or association taxed hereunder has its principal place of business levy and collect more than one-fourth of the State tax levied under this

No county tax.

Limit on tax of cities and towns.

section; nor shall any tax be levied or collected by any county, city, or town on account of the delivery of the products, beverages, or articles enumerated in Subsection (a) or (b) or (c) or (d) of this section when a tax has been paid under any of those subsections.

Packing houses.

SEC. 135. *Packing houses.*

Defined.

Every person, firm, or corporation engaged in or operating a meat packing house in this State, and every wholesale dealer in meat packing house products who owns, leases, or rents and operates a cold-storage room or warehouse in connection with such wholesale business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business in this State, and shall pay for such license the sum of one hundred dollars (\$100.00) for each county in which is located such a packing house or a cold-storage room or warehouse.

Tax per county.

Wholesaler defined.

Every person, firm or corporation maintaining a cold-storage room or warehouse and distributing such products to other stores owned in whole or in part by the distributor for sale at retail shall be deemed a wholesale dealer or distributor in the meaning of this act.

No county tax.

Counties shall not levy any tax on business taxed under this section.

Newspaper contests.

SEC. 136. *Newspaper contests.*

Defined.

Every person, firm, or corporation that conducts contests and offers a prize, prizes, or other compensation to obtain subscriptions to newspapers, magazines, or other periodicals in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such contests, and shall pay for such license the following tax for each such contest:

Periodicals other than daily.

Monthly, weekly, semi-weekly newspaper, magazine, or other periodical..... \$ 50.00

Dailies.

Daily newspaper or other daily periodical..... 200.00

Local units may tax.

Counties, cities and towns may levy a tax not to exceed one-half of that levied by the State under the provisions of this Act.

Oil and gasoline dealers.

SEC. 137. *Persons, firms, or corporations selling certain oils.*

Defined.

(a). Every person, firm, or corporation engaged in the business of selling illuminating or lubricating oil or greases, or benzine, naphtha, gasoline, or other products of like kind shall apply for and procure from the Commissioner of Revenue

a State license for the privilege of conducting such business, and shall pay for the same a tax of two dollars and fifty cents (\$2.50).

(b). In addition to the tax herein levied under Subsection (a) of this section, such person, firm, or corporation shall pay to the Commissioner of Revenue, on or before the first day of July of each year, an annual additional license tax equal to five per cent of the total gross sales for the preceding year or part of the year that the business is so conducted or the privilege so exercised, when the total gross sales of such commodities exceed five thousand dollars (\$5,000.00), or pro rata for a part of the year.

(c). The amount of such total gross sales shall be returned to the Commissioner of Revenue on or before the date specified in Subsection (b) of this section by such person, firm, or corporation, verified by the oath of the person making the return, upon such forms and in such detail as may be required by the Commissioner of Revenue.

(d). Counties shall not levy any license tax on the business taxed under this section; but cities or towns in which there is located an agency, station, or warehouse for the distribution or sale of such commodities enumerated in this section may levy the following license tax:

In incorporated towns and cities of less than 10,000 population	\$25.00
In cities and towns of 10,000 population and over.....	50.00

(e). Any person, firm, or corporation subject to this license tax, and doing business in this State without having paid such license tax, shall be fined one thousand dollars (\$1,000.00) and in addition thereto double the tax imposed by this section.

(f). No license or privilege tax, other than the license tax permitted in this section to cities or towns, shall be levied or collected for the privilege of engaging in or doing the business named in this section from any person, firm, or corporation paying the inspection fees and charges provided for under Article fourteen of Chapter eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto, except license taxes levied in Sections one hundred and fifty-three and one hundred and sixty-two and one-half of this article.

SEC. 138. *Building and loan associations.*

Every building and loan association, domestic or foreign, operating under a charter granted by authority of the laws of this State or any other State, or the United States, for the purpose of making loans to its members only and of enabling

Amount of tax.

Additional gross sales tax.

Minimum sales.

Verified returns on sales.

No county tax.

Cities and towns may tax on basis of population.

Penalty for violation.

No other license taxes to be levied.

Inspection fees.

Building and loan associations.

Defined.

its members to acquire real estate, make improvements thereon, and remove encumbrances therefrom by the payment of money in periodical installments or principal sums and for the accumulation of a fund to be returned to members who do not obtain advances for such purposes, shall pay to the Insurance Commissioner on or before the first day of April of each year the following annual license tax for the privilege of doing business in the State:

(a). A tax of thirteen cents on each one hundred dollars (\$100.00) of liability on actual book value of shares of stock outstanding on the thirty-first day of December of the preceding year, as shown by reports of such association to be made to the Insurance Commissioner. The tax levied herein shall be in addition to the license fee required under Section 5186, Consolidated Statutes, and expenses and cost of examination required under Section 5190, Consolidated Statutes.

(b). Counties, cities, and towns shall not levy any license tax on the business taxed in this section.

SEC. 139. *Pressing clubs, dry cleaning plants, and hat blockers.*

Every person, firm, or corporation engaged in the business of pressing and/or dry cleaning any articles of clothing, reshaping, cleaning, and/or reblocking any hats shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business and pay for the same the following tax:

In cities or towns of less than 10,000 population—

Where not more than three persons are employed \$12.50

Where more than three persons are employed 25.00

In cities and towns of 10,000 population and over—

Where not more than three persons are employed 25.00

Where more than three persons are employed 50.00

Every person, firm, or corporation soliciting pressing and/or cleaning work in any city or town to be done outside of the city wherein said pressing and/or cleaning business is established shall procure from the Commissioner of Revenue a State license for the privilege of soliciting in said city or town. The soliciting of business for or by any person, firm, or corporation engaged in the pressing and/or cleaning work shall and the same is hereby construed to be engaging in said business, and the person, firm, or corporation soliciting in said city or town shall procure from the Revenue Commissioner a State license for the privilege of soliciting in said city and town, said tax to be in a sum equal to the amount which would be paid by such establishments actually engaged in such business in said city or town.

Tax payable to
Insurance Com-
missioner.

Tax based on
book value of
shares at close
of previous year.

Additional to
license fees.

Local units may
not tax.

Pressing clubs,
etc.

Defined.

Tax based on
number of em-
ployees and
also on popula-
tion.

Soliciting in
other cities
and towns
deemed engaging
in business.

(a). This section shall not apply to any bona fide student of any college or university in this State operating such pressing or dry cleaning business at such college or university during the school term of such college or university.

College students excepted.

(b). Cities and towns, respectively, may levy a license tax not in excess of that levied by the State: *Provided*, that persons soliciting business for services to be performed outside the county a tax may be levied by such county, city or town not in excess of one hundred dollars (\$100.00).

Cities and towns may tax.

Soliciting outside County.

In addition to the annual tax levied in this section, it is hereby required with respect to every such concern herein referred to that with each delivery of articles of clothing or other articles herein referred to and cleaned or otherwise processed as herein referred to there shall be issued a charge ticket, to each of which tickets there shall be affixed a service stamp tax of one cent on all packages on which the charge is one dollar or less, and for packages of more than one dollar, one cent for each dollar or fraction thereof, the amount of such tax to be added to such charge ticket and to be paid for by the customer. The stamps for such purpose are to be made available by the Commissioner of Revenue and by him sold to pressing and/or cleaning concerns at par and for cash only, as the same may be needed by the pressing and/or cleaning concerns of the State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

Process tax additional.

Charge tickets and service stamps.

Commissioner to furnish stamps.

Violation of section made misdemeanor.

SEC. 140. *Barber shops.*

Barber and beauty shops.

Every person, firm, or corporation engaged in the business of conducting a barber shop, beauty shop or parlor, or other shop of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax based on number of chairs and operators.

For each barber chair maintained in a barber shop.....\$2.50

For each barber, manicurist, cosmetologist, beautician, or operator in beauty parlor, or other shop of like kind in any office, hotel, or other place..... 5.00

Counties shall not levy a license tax under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

No county tax, but cities and towns may tax.

Shoeshine parlors. SEC. 141. *Shoeshine parlors.*

Every person, firm, or corporation who or which maintains or operates a place of business wherein is operated a shoeshine parlor, stand, or chair or other device shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business and shall pay for such license the following tax:

Tax based on
number of
chairs.

Where the number of chairs or stools are not more than two	\$ 5.00
Where the number of chairs or stools are more than two and less than six	10.00
Where the number of chairs or stools are six and less than ten	20.00
Where the number of chairs or stools are ten or more	30.00

No county tax,
but cities and
towns may tax.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Tobacco ware-
houses.

SEC. 142. *Tobacco warehouses.*

Every person, firm, or corporation engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission shall, on or before the first day of June of each year, apply for and obtain from the Commissioner of Revenue a State license for the privilege of operating such warehouse for the next ensuing year, and shall pay for such license the following tax:

Tax based on
number of pounds
sold previous
year.

For a warehouse in which was sold during the preceding year ending the first day of June—

Less than 1,000,000 pounds	\$ 50.00
1,000,000 pounds and less than 2,000,000	75.00
2,000,000 pounds and less than 3,000,000	175.00
3,000,000 pounds and less than 4,000,000	250.00
4,000,000 pounds and less than 5,000,000	400.00
5,000,000 pounds and less than 6,000,000	500.00
For all in excess of 6,000,000 pounds, \$500.00 and six cents per thousand pounds.	

New warehouse
may pay mini-
mum tax and
have assessment
at close of
first year.

(a). If a new warehouse not in operation the previous year, the person, firm, or corporation operating such warehouse may procure a license by payment of the minimum tax provided in the foregoing schedule, and at the close of the season for sales of tobacco in such warehouse shall furnish the Commissioner of Revenue a statement of the number of pounds of tobacco sold in such warehouse for the current year, and shall pay an additional license tax for the current year based on such total volume of sales in accordance with the schedule in this section.

If an old warehouse with new or changed ownership or management, the tax shall be paid according to the schedule in this section, based on the sales during the preceding year, just as if the old ownership or management had continued its operation.

Change of management not to affect tax.

(b). The Commissioner of Agriculture shall certify to the Commissioner of Revenue, on or before the first day of June of each year, the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds of leaf tobacco sold by such person, firm, or corporation in each warehouse for the preceding year, ending on the first day of June of the current year.

Commissioner of Agriculture to furnish list of warehouses each year.

(c). The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which the owner or operator thereof shall have failed to make a report of the leaf tobacco sold in such warehouse during the preceding year, ending the first day of June of the current year, and such solicitor shall prosecute any such person, firm, or corporation under the provisions of this section.

Report to solicitors of delinquents.

(d). The tax levied in this section shall be based on official reports of each tobacco warehouse to the State Department of Agriculture showing amount of sales for each warehouse for the previous year.

Prosecution of violators.

Tax based on reports to Agriculture Department.

(e). The Commissioner of Revenue or his deputies shall have the right, and are hereby authorized, to examine the books and records of any person, firm, or corporation operating such warehouse, for the purpose of verifying the reports made and of ascertaining the number of pounds of leaf tobacco sold during the preceding year, or other years, in such warehouse.

Examination of warehouse books and records.

(f). Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties provided for in this act, be guilty of a misdemeanor, and upon conviction shall be fined not less than five hundred dollars (\$500.00) and/or imprisoned, in the discretion of the court.

Violation of section made misdemeanor.

(g). No county shall levy any license tax on the business taxed under this section. Cities and towns may levy a tax not in excess of fifty dollars (\$50.00) for each warehouse.

No county tax, but cities and towns may tax.

SEC. 143. *Newsdealers on trains.*

Newsdealers on trains.

Every person, firm, or corporation engaged in the business of selling books, magazines, papers, fruits, confections, or other articles of merchandise on railroad trains or other common carriers in this State shall apply for and obtain a

Defined.

State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Tax based
on rail mileage.

Where such person, firm, or corporation operates on railroads or other common carriers on—

Less than 300 miles.....	\$ 250.00
Three hundred and less than 500 miles.....	500.00
Five hundred miles or more.....	1,000.00

Exceptions.

This section shall not apply to any railroad company engaged in selling such articles to passengers on its train and paying the tax upon the retail sales of merchandise levied in Article V, Schedule E, of this act.

Local units
may not tax.

Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

Soda fountains,
soft drink
stands, etc.

SEC. 144. *Soda fountains, soft-drink stands.*

Every person, firm, or corporation engaged in the business of operating a soda fountain or soft-drink stand shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on fountains.

(a). On soda fountains—

On each carbonated draft arm of each soda fountain a tax of \$10.00.

Tax on stands.

On each stand at which soft drinks are sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail, the license tax shall be five dollars (\$5.00).

Gross sales
tax additional.

In addition to the license tax levied in this section, the tax shall be paid upon the gross sales at the rate of tax levied in Article V, Schedule E, of this act upon the retail sales of merchandise, such tax to be paid at the time and in the manner required for the sales of other merchandise.

No county tax,
but cities and
towns may tax.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the base tax levied by the State.

Dealers in
pistols, etc.

SEC. 145. *Dealers in pistols, etc.*

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and/or offering for sale any of the articles or commodities enumerated in this section, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Articles and
taxes scheduled.

For pistols	\$ 50.00
For bowie knives, dirks, daggers, sling-shots, leaded canes, iron or metallic knuckles, or articles of like kind	200.00
For blank cartridge pistols	200.00

(a). If such person, firm, or corporation deal only in metallic cartridges, the tax shall be ten dollars (\$10.00). Metallic cartridges.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State. Local units may tax.

SEC. 146. *Dealers in cap pistols, fireworks, etc.*

Every person, firm, or corporation engaged in the business of selling or offering for sale fire-crackers, fireworks, or other articles of like kind, cap pistols, or pistols so constructed that they can by treatment to release the hammer be used to fire caps, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for the same a tax of one hundred dollars (\$100.00). Dealers in cap pistols, fireworks, etc.

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of twice that levied by the State. Amount of tax.

SEC. 147. *Pianos, organs, victrolas, records, radios, accessories.*

Every person, firm, or corporation engaged in the business of selling, offering or ordering for sale any of the articles hereinafter enumerated in this section shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for each license the following tax: Local units may tax.

For pianos and/or organs, graphophones, victrolas, or other instruments using discs or cylinder records, and/or the sale of records for either or all of these instruments, radios or radio accessories, an annual license tax of ten dollars (\$10.00). Musical instruments.

(e). Any person, firm, or corporation applying for and obtaining a license under this section may employ traveling representatives, or agents, but such traveling agent or representative shall obtain from the Commissioner of Revenue a duplicate license of such person, firm, or corporation who or which he represents, and pay for the same a tax of ten dollars (\$10.00). Amount of tax.

Each duplicate copy so issued is to contain the name of the agent to whom it is issued, the instrument to be sold, and the same shall not be transferable. Duplicate licenses for agents.

Representatives or agents holding such duplicate copy of such license are licensed thereby to sell or offer for sale only Tax for.

Contents of duplicate.

Validity of agent's license.

the instrument and/or articles authorized to be sold by the person, firm, or corporation holding the original license, and such license shall be good and valid in any county in the State.

Violation of
section made
misdemeanor.

(f). Every person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor and shall pay a penalty of two hundred and fifty dollars (\$250.00), and in addition thereto double the State license tax levied in this section for the then current year.

Taxing by
counties.

(g). Counties shall not levy any license tax on the business taxed under this section, except that the county in which the agent or representative holding a duplicate copy of the license aforesaid may impose a license tax not in excess of five dollars (\$5.00). Cities or towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State.

Cities and
towns may
tax.

Installment
paper dealers.

SEC. 148. *Installment paper dealers.*

Defined.

(a). Every person, firm, or corporation, foreign or domestic, engaged in the business of dealing in, buying, and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where lien is reserved or taken upon personal property located in this State to secure the payment of such obligations, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or for the purchasing of such obligations in this State, and shall pay for such license an annual tax of one hundred dollars (\$100.00).

Amount of
tax.

Quarterly re-
ports under oath
to Commissioner.

(b). In addition to the tax levied in Subsection (a) of this section, such person, firm, or corporation shall submit to the Revenue Commissioner quarterly on the first day of January, April, July, and October of each year, upon forms prescribed by the said Commissioner, a full, accurate, and complete statement, verified by the officer, agent, or person making such statement, of the total face value of the installment paper, notes, bonds, contracts, evidences of debt, and/or other securities described in this section dealt in, bought and/or discounted within the preceding three months and, at the same time, shall pay a tax of one-fourth of one per cent of the face value of such obligations dealt in, bought and/or discounted for such period.

Additional tax
on obligations
traded in.

Failure to
pay tax bars
recovery on
securities.

(c). If any person, firm, or corporation, foreign or domestic, shall deal in, buy and/or discount any such paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section without applying for and obtaining a license for the privilege of engaging in such business or dealing in such obligations, or shall fail, refuse, or neglect to pay the taxes levied in this section, such obligations shall

not be recoverable or the collection thereof enforceable at law or by suit in equity in any of the courts of this State until and when the license taxes prescribed in this section have been paid, together with any and all penalties prescribed in this act for the non-payment of taxes.

(d). This section shall not apply to corporations organized under the State or National banking laws. Banks excepted.

(e). Counties, cities and towns shall not levy any license tax on the business taxed under this section. Local units may not tax

SEC. 149. *Tobacco and cigarette retailers and jobbers.*

Every person, firm, or corporation engaged in the business of retailing and/or jobbing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff, or any other tobacco products shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Tobacco and
cigarette
jobbers.
Defined.

Outside of incorporated cities or towns and cities or towns of less than 1,000 population.....	\$ 5.00
Cities or towns of 1,000 population and over.....	10.00

Tax based
on population.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State. No county tax, but cities and towns may tax.

SEC. 150. *Laundries.*

Laundries.

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Defined.

In cities or towns of less than 5,000 population.....	\$ 12.50
In cities or towns of 5,000 and less than 10,000 population	25.00
In cities or towns of 10,000 and less than 15,000 population	37.50
In cities or towns of 15,000 and less than 20,000 population	50.00
In cities or towns of 20,000 and less than 25,000 population	60.00
In cities or towns of 25,000 and less than 30,000 population	72.50
In cities or towns of 30,000 and less than 35,000 population	85.00
In cities or towns of 35,000 and less than 40,000 population	100.00

Tax based on
population.

In cities or towns of 40,000 and less than 45,000 population	112.50
In cities or towns of 45,000 population and above	125.00

Lower tax on small establishments.
Provided, however, that any laundry or other concern herein referred to where the work is performed exclusively by hand or home-size machines only, and where not more than four persons are employed including the owners, the license tax shall be one-third of the amount stipulated in the foregoing schedule.

Tax on solicitors outside town.
 Every person, firm, or corporation soliciting laundry work, or supplying or renting clean linen or towels, in any city or town, to be done outside of the city wherein said laundry or linen supply or towel supply business is established, shall procure from the Commissioner of Revenue a State license for the privilege of soliciting in said city or town.

Such soliciting deemed engaging in business.
 The soliciting of business for or by any person, firm, or corporation engaged in the business of laundry work and/or supplying or renting clean linen or towels shall and the same is hereby construed to be engaging in said business, and the person, firm, or corporation soliciting in said city or town shall procure from the Revenue Commissioner a State license for the privilege of soliciting in said city or town, said tax to be in a sum equal to the amount which would be paid if the solicitor had an establishment actually engaged in such business in said city or town.

License necessary.
 Local units may tax.
 Limit on tax by local units.
 Counties, cities and towns, respectively, may levy a license tax not in excess of one-half of that levied by the State: *Provided*, that persons soliciting business for services to be performed outside the county a tax may be levied by such county, city or town not in excess of fifty dollars (\$50.00) upon such persons.

Charge tickets and service stamps.
 Amount of such additional tax.
 Stamps furnished by Commissioner.
 In addition to the annual tax levied in this section, it is hereby required with respect to every laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, that with each delivery of laundry for which there is a charge made there shall be issued a charge ticket, to each of which tickets there shall be affixed a service stamp tax of one cent on all packages on which the charge is one dollar or less, and for packages of more than one dollar, one cent for each dollar or fraction thereof, the amount of such tax to be added to such charge ticket and to be paid for by the customer. The stamps for such purpose are to be made available by the Commissioner of Revenue and by him sold to said laundries at par and for cash only, as the same may be needed by the laundries of the

State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

Violation made
misdemeanor.

SEC. 151. *Outdoor advertising.*

(a). Every person, firm, or corporation who or which is engaged in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of signboards, poster boards, or printed bulletins, or other printed or painted matter, or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for said license as follows:

Outdoor
advertising.

Defined.

For posting or erecting 50 or more signs or panels.....	\$100.00
For posting or erecting 20 to 50 signs or panels.....	50.00
For posting or erecting less than 20 signs or panels, one dollar for each sign or panel.	

Tax based
on number of
signs.

And in addition thereto the following license tax for each city, town, or other place in which such signboards, poster boards, painted bulletins, and other painted or printed matter or other outdoor advertising devices are maintained, in cities and towns of:

Additional tax
based on popu-
lation.

Less than 500 population.....	\$ 5.00
500 to 999 population.....	7.50
1,000 to 1,999 population.....	10.00
2,000 to 2,999 population.....	15.00
3,000 to 3,999 population.....	20.00
4,000 to 4,999 population.....	25.00
5,000 to 9,999 population.....	40.00
10,000 to 14,999 population.....	50.00
15,000 to 19,999 population.....	75.00
20,000 to 24,999 population.....	100.00
25,000 to 34,999 population.....	125.00
35,000 population and over.....	150.00
In each county outside of cities and towns.....	25.00

Provided, that the tax levied in this Act shall not apply to regularly licensed motion picture theatres taxed under Section 105 upon any advertising signs, structures, boards, bulletins, or other devices erected by or placed by the theatre upon property which the theatre has secured by permission of the owner.

Motion picture
advertising ex-
cepted.

Outdoor advertising further defined.

Every person, firm, or corporation who or which places, erects, or maintains one or more outdoor advertising signs, structures, boards, bulletins, or devices as specified in this section shall be deemed to be engaged in the business of outdoor advertising, but when the applicant intends to advertise his own business exclusively by the erection or placement of such outdoor advertising signs, structures, boards, bulletins, or devices as specified in this section, he may be licensed to do so upon the payment annually of one dollar (\$1.00) for each sign up to five hundred (500) in number, and for five hundred (500) or more, the sum of five hundred dollars (\$500.00) for the privilege in lieu of all other taxation as provided in this section, except such further taxation as may be imposed upon him by cities or towns, acting under the power to levy not in excess of one-half of that specified in paragraph two of Subsection (a) of this section.

Tax on private signs at lower rates.

Contents of application for license.

(b). Every person, firm, or corporation shall show in its application for the State license herein provided for the name of each incorporated city or town within which, and the county within which, it is maintaining or proposes to maintain said signboards, poster boards, painted bulletins or other painted or printed signs or other outdoor advertising devices within the State of North Carolina.

Necessity of obtaining written permission of landowner before erecting signs.

(c). It shall be unlawful for any person engaged in business of outdoor advertising to in any manner paint, print, place, post, tack, or affix or cause to be painted, printed, placed, posted, tacked, or affixed any sign or other printed or painted advertisement on or to any stone, tree, fence, stump, pole, building, or other object which is upon the property of another without first obtaining the written consent of such owner thereof, and any person, firm, or corporation who in any manner paints, prints, places, posts, tacks, or affixes or causes same to be painted, printed, posted, placed, tacked, or affixed such advertisement on the property of another except as herein provided shall be guilty of a misdemeanor, and shall be punished by a fine not exceeding fifty dollars (\$50.00) or imprisonment of thirty days: *Provided*, that the provisions of this section shall not apply to legal notices.

Violation made misdemeanor.

Legal notices excepted.

Required consent before advertising upon streets or rights of way of highways.

(d). It shall be unlawful for any person, firm, or corporation to paint, print, place, post, tack, or affix any advertising matter within the limits of the right of way of public highways of the State without permission of the State Highway Commission, or upon the streets of the incorporated towns of the State without permission of the governing authority, and if and when signs of any nature are placed without permission within the highways of the State or within the streets of incorporated towns it shall be the duty of the Highway

Commission or other administrative body or other governing authorities of the cities and towns of said State to remove said advertising matter therefrom.

(e). Every person, firm, or corporation owning or maintaining signboards, poster boards, printed bulletins, or other outdoor advertisements of any nature within this State shall have imprinted on the same the name of such person, firm, or corporation in sufficient size to be plainly visible and permanently affixed thereto.

Owners must be identified on signboards.

(f). A license shall not be granted any person, firm, or corporation having his or its principal place of business outside the State for the display of any advertising of any nature whatsoever, designed or intended for the display of advertising matter, until such person, firm, or corporation shall have furnished and filed with the Commissioner of Revenue a surety bond to the State, approved by him, in such sum as he may fix, not exceeding five thousand dollars (\$5,000), conditioned that such licensee shall fulfill all requirements of law, and lawful regulations and orders of said Commissioner of Revenue, relative to the display of advertisements. Such surety bond shall remain in full force and effect as long as any obligations of such licensee to the State shall remain unsatisfied.

No license granted to non-residents unless surety bond is posted.

Amount and condition.

(g). No advertising or other signs specified in this act shall be erected on the highway right of way so as to obstruct the vision or otherwise to increase the hazard, and all signs upon the highways shall be placed in a manner to be approved by the said Highway Commission.

Obstruction of vision on highways prohibited.

(h). Any person, firm, or corporation who or which shall fail, refuse, or neglect to comply with the terms and provisions of this section, and who shall fail to pay the tax herein provided for within thirty days after the same shall become due, the Commissioner of Revenue or his agents or deputies shall forthwith seize and remove, or order removed, the structures erected by such delinquent person, firm, or corporation, and shall sell the same either at public or private sale, and apply the proceeds thereof to the payment of the delinquent taxes and the penalty due and unpaid.

Violation of section authorizes seizure and sale of advertising property.

(i). The said Highway Commission or other governing body having jurisdiction over the roads and highways of the State, and the governing authorities of cities and towns, and its agents and employees, and the board of county commissioners of the various counties in said State, shall remove or cause to be removed any advertisement, sign, or other matter displayed contrary to the provisions of this section.

Removal of unlawful signs by State or local authorities.

(j). Every person, firm, or corporation who violates any of the provisions of this section shall be guilty of a misdemeanor, and in addition to the license tax and penalties pro-

Violation of section made misdemeanor.

vided for herein shall be fined not more than one hundred dollars (\$100.00) for each sign so displayed, or imprisoned, in the discretion of the court.

No county tax, but cities and towns may tax.

(k). Counties shall not levy any license tax under this section, but cities and towns may levy license tax not in excess of one-half of that levied by the State under paragraph 2 of Section (a).

Contents of application for license.

(l). Every person, firm, or corporation applying for a license as required in Subsection (a) hereof shall state in his application the number of advertisements, advertising spaces or devices he proposes to erect and/or maintain. Upon issuing license to any applicant the Commissioner of Revenue shall issue a metal tag for each of the advertisements, advertising spaces or devices mentioned in the application, to be valid for one year from its issuance and showing on its face the date of its expiration. Such metal tag shall be attached by the advertiser in such way as to be plainly visible to the front of each advertisement, advertising space or device erected, maintained or used by him.

Tags issued by Commissioner.

Attaching tag to advertising device.

(m). Any advertisement, advertising space or device not bearing such a tag or bearing a tag which shows that it has expired, or otherwise erected or maintained contrary to the provisions of this section, shall be deemed a public nuisance and shall be summarily removed or destroyed by the State Highway Department.

Removal of untagged signs as public nuisance.

Certain signs excepted.

(n). The following signs and announcements are exempted from the provisions of this section: signs upon property advertising the business conducted thereon; notice or advertisements erected by public authority or required by law in any legal proceedings; any signs containing sixty (60) square feet or less bearing an announcement of any town or city advertising itself, *provided* the same is maintained at public expense.

Certain private signs excepted.

No tax shall be levied under this section against any person, firm, or corporation erecting, painting, posting, or otherwise displaying signs or panels advertising his or its own business containing twelve (12) square feet or less of advertising surface: *Provided*, that this exemption shall not apply if the signs or panels are displayed in more than five counties; and *Provided further*, that Subsection (m) shall not apply to signs and panels displayed hereunder.

Motor advertisers.

SEC. 151 ½. *Motor advertisers.*

Defined.

(a). Every person, firm, or corporation operating over the streets or highways of this State any motor vehicle or other mechanical conveyance equipped with radio, phonograph, or other similar mechanism to produce music, or having any

loud speaker attachment or other sound magnifying device to produce sound effects, for advertising purposes, whether advertising his or its own products or those of others, shall be deemed a Motor Advertiser, shall procure from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State and shall pay for such license a tax of \$100.00 for each vehicle or conveyance so used: *Provided*, that any such advertiser owning a located place of business in this State and advertising in not more than five counties shall pay one-fourth the tax provided in this section.

Amount of tax.

Exception.

(b). Counties may levy a license tax on the business taxed under this section not in excess of one-fourth of that levied by the State, and cities and towns may levy a tax not in excess of \$10.00.

Local units may tax.

SEC. 152. *Loan agencies or brokers.*

Loan agencies or brokers.

Every person, firm, or corporation engaged in the regular business of making loans or lending money, and accepting liens on, or contracts of assignments of, salaries or wages, or any part thereof, or other security or evidences of debt for repayment of such loans in installment payments or otherwise, and maintaining in connection with same any office or other located or established place for the conduct, negotiation, or transaction of such business and/or advertising or soliciting such business in any manner whatsoever, shall be deemed a loan agency, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting or negotiating such business at each office or place so maintained, and shall pay for such license a tax of \$500.00.

Defined.

Amount of tax.

(a). Nothing in this section shall be construed to apply to banks, industrial banks, trust companies, building and loan associations, co-operative credit unions, nor installment paper dealers defined and taxed under other sections of this act, nor shall it apply to business of negotiating loans on real estate as described in Section 109 of this act, nor to pawnbrokers lending or advancing money on specific articles of personal property. It shall apply to those persons or concerns operating what are commonly known as loan companies or finance companies and whose business is as hereinbefore described, and those persons, firms, or corporations pursuing the business of lending money and taking as security for the payment of such loan and interest an assignment of wages, or an assignment of wages with power of attorney to collect same, or other order or chattel mortgage or bill of sale upon household or kitchen furniture.

Banks, etc., excepted.

Application of section.

Record of
loan furnished
borrower.

(b). At the time of making any such loan, the person, or officer of the firm or corporation making same, shall give to the borrower in writing in convenient form a statement showing the amount received by the borrower, the amount to be paid back by the borrower, and the time in which said amount is to be paid, and the rate of interest and discount agreed upon.

Failure to
pay tax made
misdemeanor.

(c). Any such person, firm, or corporation failing, refusing, or neglecting to pay the tax herein levied shall be guilty of a misdemeanor and in addition to double the tax due shall be fined not less than \$250.00 and/or imprisoned, in the discretion of the court. No such loan shall be collectible at law in the courts of this State in any case where the person making such loan has failed to pay the tax levied herein, and/or otherwise complied with the provisions of this section.

Bars right
to collect
debt.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of \$100.00.

Local units may
tax.

Automobiles,
motorcycles and
service stations.

SEC. 153. *Automobiles and motorcycle dealers and service stations.*

Service stations.

1. Automotive service stations:

Defined.

Every person, firm, or corporation engaged in the business of servicing, storing, painting, repairing, welding, or upholstering of motor vehicles, trailers, or semi-trailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios designed for exclusive use in automobiles, or supplies, motor fuels and/or lubricants, or any of such commodities, in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In cities or towns of less than 2,500 population.....	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	20.00
In cities or towns of 10,000 and less than 20,000 population	30.00
In cities or towns of 20,000 and less than 30,000 population	40.00
In cities or towns of 30,000 or more	50.00

Tax based on
population.

Tax on rural
stations.

(a). In rural sections where a service station is operated the tax shall be five dollars (\$5.00) unless more than one pump

is operated, in which event the tax shall be five dollars (\$5.00) per pump.

(b). The tax levied in this section shall in no case be less than five dollars (\$5.00) per pump.

(c). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

(d). The tax imposed in Section 121 shall not apply to the sale of gasoline to dealers for resale.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein under this subsection not in excess of one-fourth of that levied by the State.

2. *Motorcycle dealers:*

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In unincorporated communities and cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	20.00
In cities or towns of 10,000 and less than 20,000 population	25.00
In cities or towns of 20,000 and less than 30,000 population	30.00
In cities or towns of 30,000 population or more	40.00

(a). A motorcycle dealer paying the license tax under this subsection may buy, sell and/or deal in bicycles and bicycle supplies without the payment of an additional license tax.

(b). No additional license tax shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

(c). No motorcycle dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid.

(d). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the

Minimum tax per pump.

No tax on employee where employer pays tax.

Section 121 inapplicable.

Local units may tax.

Motorcycle dealers.

Defined.

Tax based on population.

License covers dealing in bicycles.

No tax on employee where employer has paid tax.

No dealer's tags issued till tax is paid.

Local units may tax.

State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Equipment and
supply dealers.

3. *Automotive equipment and supply dealers at wholesale:*

Defined.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax based on
population.

In unincorporated communities and in cities or towns of less than 2,500 population.....	\$ 25.00
In cities or towns of 2,500 and less than 5,000 population	30.00
In cities or towns of 5,000 and less than 10,000 population	50.00
In cities or towns of 10,000 and less than 20,000 population	75.00
In cities or towns of 20,000 and less than 30,000 population	100.00
In cities or towns of 30,000 population or more.....	125.00

Tax where
licensee has
no place of
business.

Provided, any person, firm, or corporation engaged in the business enumerated in this section and having no located place of business, but selling to retail dealers by use of some form of vehicle, shall obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each vehicle used in carrying on such business fifty dollars (\$50.00).

Amount of
tax.

"Wholesale"
defined.

(a). For the purpose of this section, the word "Wholesale" shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.

No tax on
employee where
employer has
paid tax.

(b). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

Local units may
tax.

(c). Counties, cities and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-half of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

4. *Motor vehicle dealers:*Motor vehicle
dealers.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment, including radios designed for exclusive use in automobiles, and supplies in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Defined.

Tax based
on population.

In unincorporated communities and in cities or towns of less than 1,000 population	\$ 25.00
In cities or towns of 1,000 and less than 2,500 population	50.00
In cities or towns of 2,500 and less than 5,000 population	75.00
In cities or towns of 5,000 and less than 10,000 population	110.00
In cities or towns of 10,000 and less than 20,000 population	140.00
In cities or towns of 20,000 and less than 30,000 population	175.00
In cities or towns of 30,000 or more	200.00

Provided, that persons, firms, or corporations dealing in second-hand or used motor vehicles exclusively shall be liable for only one-half the tax as set out in the foregoing schedule unless such business is of a seasonal, temporary, transient or itinerant nature, in which event the tax shall be one hundred dollars (\$100.00) for each location where such business is carried on.

Second-hand
dealers.

(a). Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under Subsection (1) of this section, shall not be subject to any license tax under Subsections (2), (3), and (4) of this section.

Amount of
tax.Dealers in
oils hereto-
fore taxed
not taxed
under this
section.

(b). No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection; nor shall the tax apply to dealers in semi-trailers weighing not more than 500 pounds and carrying not more than 1,000-pound load, and to be towed by passenger cars.

No tax on em-
ployee where
employer has
paid tax.Semi-trailers
excepted.

(c). No dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid.

No dealer's tags
issued till tax
is paid.

Used car lots of dealers paying tax not deemed separate place of business.

(d). Premises on which used cars are stored or sold when owned or operated by a licensed new-car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such new-car business is conducted.

Local units may tax.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars (\$20.00): *Provided*, if such business is of a seasonal, temporary, transient, or itinerant nature, counties, cities, and towns may levy a tax of one hundred dollars (\$100.00) for each location where such business is carried on.

Minimum.

Tax on seasonal businesses.

Emigrant and employment agents.

SEC. 154. *Emigrant and employment agents.*

Emigrant agent defined.

(a). Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each county for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in which such business is carried on.

Amount of tax.

Employment agent defined.

(b). Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following annual tax for each location in which such business is carried on:

Tax based on population.

In unincorporated communities and in cities and towns of less than 2,500 population.....	\$100.00
In cities or towns of 2,500 and less than 5,000 population	200.00
In cities or towns of 5,000 and less than 10,000 population	300.00
In cities or towns of 10,000 or more population.....	500.00

Government agencies excepted.

Provided, that this section shall not apply to any employment agency operated by the Federal Government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State.

Violation made misdemeanor.

(c). Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor and

fined, in addition to other penalties, not less than one thousand dollars (\$1,000.00) and/or imprisoned, in the discretion of the court.

(d). Counties, cities and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Local units
may tax

SEC. 155. *Plumbers, heating contractors, and electricians.*

Plumbers, heating
contractors, etc.

Every person, firm, or corporation engaged in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, or installing hot-air heating systems, or installing electrical equipment or offering to perform such services, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such license the following tax based on population:

Businesses
enumerated

Tax based on
population.

Municipalities of less than two thousand population.....	\$10.00
Municipalities of more than two thousand and less than five thousand population.....	15.00
Municipalities of more than five thousand and less than ten thousand population.....	20.00
Municipalities of more than ten thousand and less than twenty thousand population.....	25.00
Municipalities of more than twenty thousand and less than thirty thousand population.....	30.00
Municipalities of more than thirty thousand and less than forty thousand population.....	35.00
Municipalities of more than forty thousand and less than fifty thousand population.....	40.00
Municipalities of more than fifty thousand population.....	50.00

Provided, that any person, firm, or corporation engaged exclusively in the business enumerated in and licensed under this section shall not be liable for the tax provided in Section 122 of this act. All plumbing inspectors in cities or towns shall make a monthly report to the Commissioner of Revenue of all installation or repair permits issued for plumbing or heating.

Licenses
under this section
not liable
under section
122.

Reports of
plumbing
inspectors.

(a). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

No county tax,
but cities and
towns may tax.

SEC. 156. *Trading stamps.*

Trading stamps.

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices, to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their

Defined.

patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the persons presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars (\$200.00).

Amount of tax.

Exceptions.

(a). This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturer, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares, or merchandise.

Local units may tax.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Process tax.

SEC. 157. *Process tax.*

Amount charged as costs in criminal actions.

(a). In every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the cost shall pay a tax of two dollars (\$2.00): *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost.

County not liable.

Tax payable at time of beginning civil actions.

(b). At the time of suing out the summons in a civil action in the Superior Court or other court of record, or the docketing of an appeal from a lower court in the Superior Court, the plaintiff or the appellant shall pay a tax of two dollars: *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal in forma pauperis; but when in cases brought or in appeals in forma pauperis the costs are taxed against the defendants, the tax shall be included in the bill of costs: *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost, and in tax foreclosure suits.

Not applied in suits *in forma pauperis* unless defendant pays costs.

County not liable; tax foreclosures excepted.

Local units not liable for tax.

(c). No county, city, town, or other municipal corporation shall be required to pay said tax upon the institution of any action brought by it, but whenever such plaintiff shall recover in such action, the said tax shall be included in the bill of costs, and collected from the defendant.

Charging tax in costs against losing party.

(d). In any case where the party has paid the aforesaid cost in a civil action and shall recover in the final decision of the case, then such cost so paid by him shall be retaxed against the losing party adjudged to pay the cost, plus five per cent which the clerk of the Superior Court may retain for his services, and this shall be received by him, whether he is

Fees of Clerk.

serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary.

(e). This section shall not apply to cases in the jurisdiction of magistrates' courts, whether civil or criminal, except upon appeals to the Superior Court from the judgment of such magistrate; and shall not apply for the docketing in the Superior Court of a transcript of a judgment rendered in any other court, whether of record or not.

Certain cases
excepted.

(f). The tax provided for in this section shall be levied and assessed by the clerk of the Superior or other court in all cases described herein; and on the first Monday in January, April, July, and October of each and every year he shall make to the Commissioner of Revenue a sworn statement and report in detail, showing the number of the case on the docket, the name of the plaintiff or appellant in civil action or the defendant in criminal action, and accompany such report and statement with the amount of such taxes collected or should have been collected by him in the preceding three months. Any Clerk of the Superior Court failing to make the report and pay the amount of tax due under this section within the first fifteen days of the month in which such report is required to be made shall be liable for a penalty of ten per cent (10%) on the amount of tax that may be due at the time such report should be made.

Collected by
Clerk.

Quarterly state-
ments of
Clerk.

Contents.

Remitting taxes
collected.

Penalty on Clerk
for violation.

SEC. 158. *Morris Plan or industrial banks.*

Every person, firm, or corporation engaged in the business of operating a Morris Plan or industrial bank in the State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and shall pay for such license the following tax:

Morris Plan
and industrial
banks.

Tax based on
resources.

When the total resources as of December thirty-first of the previous calendar year are—

Less than \$250,000	\$ 75.00
\$250,000 and less than \$500,000	150.00
\$500,000 and less than \$1,000,000	225.00
\$1,000,000 and less than \$2,000,000	300.00
\$2,000,000 and less than \$5,000,000	450.00
\$5,000,000 and over	600.00

(a). Any such bank that shall begin business during the current tax year applicable to this article, the tax shall be calculated on the total resources at the beginning of business.

Calculation for
part of year.

(b). Every person, firm, or corporation engaged in the business of soliciting loans or deposits for a Morris Plan or other industrial bank not licensed as such by the State for the county in which such person, firm, or corporation solicits business shall apply for and obtain from the Commissioner

Tax on
solicitors.

Amount of.

No county tax,
but cities and
towns may tax.

Marriage
license.

Amount of tax.

Collection by
Register of
Deeds.

Quarterly state-
ments of Register
of Deeds.

Counties may
tax.

Marble yards.

Defined.

Tax based on
population.

of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of fifty dollars (\$50.00) per annum, in each county in which business is solicited.

(c). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half ($\frac{1}{2}$) of that levied by the State.

SEC. 159. *Marriage license.*

There shall be levied on all marriage licenses a State license tax of three dollars on each such license, which shall be assessed and collected by the Register of Deeds of the county in which the license is issued.

The Register of Deeds of each county shall submit to the Commissioner of Revenue, on the first Monday in January, April, July, and October of each year, a sworn statement or report in detail, showing the names of the persons to whom such license has been issued during the preceding three months, and accompany such sworn report or statement with the amount of such State taxes collected by him or that should have been collected by him in the preceding three months.

The counties may levy one dollar (\$1.00) upon such marriage license, to be assessed and collected by the Register of Deeds and accounted for to the County Treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

SEC. 160. *Marble yards.*

Every person, firm, or corporation engaged in the business of manufacturing, erecting, jobbing, selling, or offering for sale monuments, marble tablets, gravestones or articles of like kind, or, if a nonresident, selling and erecting monuments, marble tablets, or gravestones, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license the following tax:

In unincorporated communities and cities or towns of	
less than 2,000 population	\$15.00
In cities or towns of 2,000 and less than 5,000	
population	25.00
In cities or towns of 5,000 and less than 10,000	
population	30.00
In cities or towns of 10,000 and less than 15,000	
population	40.00
In cities or towns of 15,000 and less than 20,000	
population	50.00

In cities or towns of 20,000 and less than 25,000 population	60.00
In cities or towns of 25,000 population or over	70.00

In addition to the license tax levied in this section an additional tax shall be paid by the person, firm, or corporation engaged in the business taxed under this section of ten dollars (\$10.00) for each person soliciting or selling.

Additional tax
for salesmen.

Amount.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns in which the principal office or plant of any such business is located may levy a license tax not in excess of that levied by the State.

SEC. 161. *Manufacturers of ice cream.*

Ice cream
manufacturers.

(a). Every person, firm, or corporation engaged in the business of manufacturing or distributing ice cream at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for each factory or place where manufactured and/or stored for distribution, and shall pay an annual State license tax of ten dollars (\$10.00) in cities and towns of less than 2,500 population; twenty-five dollars (\$25.00) in cities and towns having population between 2,500 and 10,000, and in cities and towns having a population of more than 10,000, fifty dollars (\$50.00) and an additional tax of one-half cent for each gallon manufactured, sold, and/or distributed. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

Tax based on
population.

Additional
gallonage tax.

Reports to
Commissioner.

(b). For the purpose of this section the words "ice cream" shall apply to ice cream, frozen custards, sherbets, water ices and/or similar frozen products.

"Ice cream"
defined.

(c). Every retail dealer selling at retail ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in Subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State of ten dollars (\$10.00).

Tax on retailers
where manufacturer
has not
paid tax.

Amount.

(d). Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-fourth of the above.

No county tax,
but cities and
towns may tax.

SEC. 162. *Branch or Chain Stores.*

Chain stores.

Every person, firm, or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision, or ownership, two or more stores, or mercantile establishments where goods, wares, and/or merchandise is sold or offered for sale at wholesale

Defined.

Tax based on
number of
stores.

or retail, or controls by lease, either as lessor or lessee, or by contract, the manner in which any such store or stores are operated, or the kinds, character, or brands of merchandise which are sold therein, shall be deemed a branch or chain store operator, and shall apply for and obtain from the Commissioner of Revenue a State license for the purpose of engaging in such business of a branch or chain store operator, and shall pay for such license a tax according to the following schedule:

On each and every such store operated in this State in excess of one:

For not more than four additional stores, for each such additional store	\$50.00
For five additional stores and not more than eight, for each such additional store	70.00
For nine additional stores and not more than twelve, for each such additional store	80.00
For thirteen additional stores and not more than sixteen, for each such additional store	90.00
For seventeen additional stores and not more than twenty, for each such additional store	100.00
For twenty-one additional stores and not more than thirty, for each such additional store	125.00
For thirty-one additional stores and not more than fifty, for each such additional store	150.00
For fifty-one additional stores and not more than one hundred, for each such additional store	175.00
For one hundred and one additional stores and not more than two hundred, for each such additional store	200.00
For two hundred and one additional stores and over, for each such additional store	225.00

"Chain store"
further defined.

The term "chain store" as used in this section shall include stores operated under separate charters of incorporation, if there is common ownership of a majority of stock in such separately incorporated companies, and/or if there is similarity of name of such separately incorporated companies, and/or if such separately incorporated companies have the benefit in whole or in part of group purchase of merchandise, or of common management. And in like manner the term "chain store" shall apply to any group of stores where a majority interest is owned by an individual or partnership.

No county tax,
but cities and
towns may tax.

Branch con-
taining principal
office excepted.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of \$50.00 for each chain store located in such city or town. For the purpose of ascertaining the particular unit in each chain of stores not subject to taxation

by the State under this section, and therefore not liable for city license tax, the particular store in which the principal office of the chain in this State is located shall be designated as the unit in the chain not subject to this tax.

In enforcing the provisions of this section, the Commissioner of Revenue may prorate the total amount of tax for the chain to the several units and the amount so prorated may be recovered from each unit in the chain in the same way as other taxes levied in this Act.

This section shall not apply to retail or wholesale dealers in motor vehicles and automotive equipment and supply dealers at wholesale who are not liable for tax hereunder on account of the sale of other merchandise.

Prorating tax
to various units.

Motor vehicle
and equipment
dealers excepted.

SEC. 162½. *Branch or chain automotive service stations.*

Chain service
stations.

Every person, firm or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision or ownership, two or more automotive service stations, or engaged in the business or retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, or motor fuels and/or lubricants, or any of such commodities, or who controls by lease either a lessor or lessee, or by contract, the manner in which any such automotive service station is operated, or the kind or kinds, character or brand or brands of merchandise which are sold therein, shall be deemed a branch or chain automotive service station operator, and shall apply for and obtain from the Commissioner of Revenue a State license for the purpose of engaging in such business of a branch or chain automotive service station operator, and shall pay for such license a tax according to the following schedule:

Defined.

Tax based on
number of
stations.

On each and every such automotive service station in this State in excess of one:

For not more than four additional automotive service stations, for each such station	\$10.00
For five additional automotive service stations and not more than eight, for each such additional station	15.00
For nine additional automotive service stations and not more than twelve, for each such additional station	20.00
For thirteen additional automotive service stations and not more than sixteen, for each such additional station	25.00
For seventeen additional automotive service stations and not more than twenty, for each such additional station	30.00

For twenty-one additional automotive service stations and not more than thirty, for each such additional station	35.00
For thirty-one additional automotive service stations, and not more than fifty, for each such additional station	47.50
For fifty-one additional automotive service stations and not more than one hundred, for each such additional station	60.00
For one hundred and one automotive service stations and over, for each such additional station	85.00

"Chain automotive service stations" further defined.

The term "chain automotive service stations," as used in this section, shall include automotive service stations operated under separate charters of incorporation, if there is common ownership of a majority of stock in such separately incorporated companies, and/or if there is similarity of name of such separately incorporated companies, and/or if such separately incorporated companies have the benefit in whole or in part of group purchase of merchandise, or of common management; and in like manner the term "chain automotive service station" shall apply to any group of automotive service stations where a majority interest is owned by an individual or partnership.

Certain lessors or sub-lessors excepted.

Nothing herein contained shall be construed as placing this tax on lessors or sub-lessors of such automotive service stations who have no control over the operation or management thereof and do not control or restrict the kind or kinds, character, brand or brands of merchandise or price of said brands of merchandise sold or offered for sale therein either in the lease, sub-lease, or by separate contract.

Local units may not tax.

Counties, cities and towns shall not levy a license tax on the business taxed under this section, but this shall in no way affect the right given to counties, cities and towns to levy taxes under Section 153 of this Act.

Contract between chain stations and operators for operators to pay tax declared void

Any contract or agreement which has been, or may hereafter be, entered into including separate contracts or portions of contracts, between any chain automotive service station operator and the operator of any unit in the chain operated by such branch or chain operator, by the terms of which the operator of any such unit shall be required to pay the tax levied in this section, or to reimburse the branch or chain automotive service station operator for tax paid under this section, is hereby declared to be contrary to public policy, and shall be null, void, and of no effect.

Prorating tax to units.

In enforcing this provision of this section, the Commissioner of Revenue may prorate the total amount of tax for the chain to the several units, and the amount so prorated may

be recovered from each unit in the chain in the same way as other taxes levied in this Act.

Business taxed under this section shall not be taxed under section 162 of this Act. Section 162
not to apply.

SEC. 163. *Patent rights and formulas.*

Every person, firm, or corporation engaged in the business of selling or offering for sale any patent right or formula shall apply in advance and obtain from the Commissioner of Revenue a separate State license for each and every county in this State where such patent right or formula is to be sold or offered for sale, and shall pay for each such separate license a tax of ten dollars (\$10.00). Patent rights
and formulas

Amount of tax

Counties, cities or towns may levy a license on the business taxed under this section not in excess of the taxes levied by the State. Local units
may tax.

SEC. 166. *Tax on seals affixed by officers.*

Whenever the seal of the State, of the State Treasurer, the Secretary of State, or of any other public officer required by law to keep a seal (not including clerks of courts, notaries public, and other county officers) shall be affixed to any paper, the tax to be paid by the party applying for same shall be as follows: Tax on seals
affixed by
officers.

For the Great Seal of the State, on any commission.....	\$ 2.50	Great Seal of State.
For the Great Seal of the State on warrants of extradition for fugitives from justice from other States, the same fee and seal tax shall be collected from the State making the requisition which is charged in this State for like service.		Extraditions.
For the seal of the State Department, to be collected by the Secretary of State	1.00	State Department Seal.
For the seal of the State Treasurer, to be collected by him	1.00	State Treasurer's Seal.

For a scroll, when used in the absence of a seal, the tax shall be on the scroll, and the same as for the seal. Scrolls.

(a). All officers shall keep a true, full, and accurate account of the number of times any of such seals or scrolls are used, and shall deliver to the Governor of the State a sworn statement thereof. Statements to
governor.

(b). All seals affixed for the use of any county of the State, used on the commissions of officers of the National Guard, and any other public officer not having a salary, under the pension law, or under any process of court, shall be exempt from taxation, or to any commission issued by the Governor to any person in the employ of the State, or to be employed by the State. Certain
exemptions

Administrative provisions.

ADMINISTRATIVE PROVISIONS

SEC. 181. *Unlawful to operate without license.*

Unlawful to operate without license.

When a license tax is required by law, and whenever the General Assembly shall levy a license tax on any business, trade, employment, or profession; or for doing any act, it shall be unlawful for any person, firm, or corporation without a license to engage in such business, trade, employment, profession, or do the act; and when such tax is imposed it shall be lawful to grant a license for the business, trade, employment, or for doing the act; and no person, firm, or corporation shall be allowed the privilege of exercising any business, trade, employment, profession, or the doing of any act taxed in this schedule throughout the State under one license, except under a State-wide license.

State-wide license.

SEC. 182. *Manner of obtaining license from the Commissioner of Revenue.*

Application to Commissioner for license.

(a). Every person, firm, or corporation desiring to obtain a State license for the privilege of engaging in any business, trade, employment, profession, or of the doing of any act for which a State license is required shall, unless otherwise provided by law, make application therefor in writing to the Commissioner of Revenue, in which shall be stated the county, city, or town and the definite place therein where the business, trade, employment, or profession is to be exercised; the name and resident address of the applicant, whether the applicant is an individual, firm, or corporation; the nature of the business, trade, employment, or profession; number of years applicant has prosecuted such business, trade, employment, or profession in this State, and such other information as may be required by the Commissioner of Revenue. The application shall be accompanied by the license tax prescribed in this article.

Contents.

Tax payable with application.

Issuance of license.

(b). Upon receipt of the application for a State license with the tax prescribed by this article, the Commissioner of Revenue, if satisfied of its correctness, shall issue a State license to the applicant to engage in the business, trade, employment, or profession in the name of and at the place set out in the application. No license issued by the Commissioner of Revenue shall be valid or have any legal effect unless and until the tax prescribed by law has been paid, and the fact of such shall appear on the face of the license.

Void unless paid for.

SEC. 183. *Persons, firms, and corporations engaged in more than one business to pay tax on each.*

Separate license for each business engaged in.

Where any person, firm, or corporation is engaged in more than one business, trade, employment, or profession which

is made under the provisions of this article subject to State license taxes, such persons, firms, or corporations shall pay the license tax prescribed in this article for each separate business, trade, employment, or profession.

SEC. 184. *Effect of change in name of firm.*

No change in the name of the firm nor the taking in of a new partner, nor the withdrawal of one or more of the firm, shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

Changes within firm not deemed commencing business.

SEC. 185. *License may be changed when place of business is changed.*

When a person, firm, or corporation has obtained a State license to engage in any business, trade, employment, or profession at any definite location in a county, and desires to remove to another location in the same county, the Commissioner of Revenue may, upon proper application, grant such person, firm, or corporation permission to make such move, and may endorse upon the State license his approval of change in location.

Consent of Commissioner for license to change location.

SEC. 186. *Property used in a licensed business not exempt from taxation.*

A State license, issued under any of the provisions of this article, shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

Property of licensee not exempt from other forms of taxation.

SEC. 187. *Engaging in business without a license.*

(a). All State license taxes under this article or schedule, unless otherwise provided for, shall be due and payable annually on or before the first day of June of each year, or at the date of engaging in such business, trade, employment and/or profession, or doing the act.

Due date of license taxes.

(b). If any person, firm, or corporation shall continue the business, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent of the tax in addition to the tax and the costs; and if such failure to apply for and obtain a new license be continued, such person, firm, or corporation shall pay additional tax of five per centum of the amount of the State license tax which was due and payable on the first day of June of the current year, in addition to the State license

Continuing in business after expiration of license made misdemeanor.

Additional penalties for continued refusal to obtain new license.

Penalties not to
impair obligation
to obtain
license.

Applicable to
county licenses.

Engaging in
business without
license made
misdemeanor.

Additional pen-
alties for per-
sistent refusal
to obtain
license.

Certification by
Commissioner
to Sheriffs
as to delin-
quents.

Levy and sale
of property
of delinquents.

Swearing out
warrants.

tax imposed by this article, for each and every thirty days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax. The penalties for delayed payment hereinbefore provided shall not impair the obligation to procure a license in advance or modify any of the pains and penalties for failure to do so.

The provisions of this section shall apply to taxes levied by the counties of the State under authority of this act in the same manner and to the same extent as they apply to taxes levied by the State.

(c). If any person, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a State license under this article without such State license, he or it shall be guilty of a misdemeanor, and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect, or refusal to apply for and obtain such State license be continued, such person, firm, or corporation shall pay an additional tax of five per centum of the amount of such State license tax which was due and payable at the commencement of the business, trade, employment, or profession, or doing the act, in addition to the State license tax imposed by this article, for each and every thirty (30) days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax.

(d). If any person, firm, or corporation shall fail, refuse, or neglect to make immediate payment of any taxes due and payable under this article, additional taxes, and/or any penalties imposed pursuant thereto, upon demand, the Commissioner of Revenue shall certify the same to the sheriff of the county in which such delinquent lives or has his place of business, and such sheriff shall have the power and shall levy upon any personal or real property owned by such delinquent person, firm, or corporation, and sell the same for the payment of the said tax or taxes, penalty and costs, in the same manner as provided by law for the levy and sale of property for the collection of other taxes; and if sufficient property is not found, the said sheriff shall swear out a warrant before some justice of the peace or recorder in the county for the violation of the provisions of this act and as provided in this act.

SEC. 188. *Each day's continuance in business without a State license a separate offense.*

Each and every day that any person, firm, or corporation shall continue to exercise or engage in any business, trade, employment, or profession, or do any act in violation of the provisions of this article, shall be and constitute a distinct and a separate offense.

Each day's operation without license made separate offense

SEC. 189. *Duties of Commissioner of Revenue.*

(a). Except where otherwise provided, the Commissioner of Revenue shall be the duly authorized agent of this State for the issuing of all State licenses and the collection of all license taxes under this article, and it shall be his duty and the duty of his deputies to make diligent inquiry to ascertain whether all persons, firms, or corporations in the various counties of the State who are taxable under the provisions of this article have applied for the State license and paid the tax thereon levied.

Duties of Commissioner.

Issuance of licenses and collection of taxes.

(b). The Commissioner of Revenue shall continually keep in his possession a sufficient supply of blank State license certificates, with corresponding sheets and duplicates consecutively numbered; shall stamp across each State license certificate that is to be good and valid in each and every county of the State the words "State-wide License," and shall stamp or imprint on each and every license certificate the words, "Issued by the Commissioner of Revenue."

Keeping blank forms.

Stamping licenses.

(c). Neither the Commissioner of Revenue nor any of his deputies shall issue any duplicate license unless expressly authorized to do so by a provision of this article or schedule, and unless the original license is lost or has become so mutilated as to be illegible, and in such cases the Commissioner of Revenue is authorized to issue a duplicate certificate for which the tax is paid, and shall stamp upon its face "Duplicate."

Provision for duplicate licenses.

SEC. 190. *License to be procured before beginning business.*

(a.) Every person, firm, or corporation engaging in any business, trade, and/or profession, or doing any act for which a State license is required and a tax is to be paid under the provisions of this article or schedule, shall, annually in advance, on or before the first day of June of each year, or before engaging in such business, trade, and/or profession, or doing the act, apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, trade, and/or profession, or doing such act, and shall pay the tax levied therefor.

License to be procured and tax paid before commencing business.

(b). Licenses shall be kept posted where business is carried on. No person, firm, or corporation shall engage in any

Posting of licenses.

business, trade, and/or profession, or do the act for which a State license is required in this article or schedule, without having such State license posted conspicuously at the place where such business, trade, and/or profession is carried on; and if the business, trade, and/or profession is such that such license cannot be so posted, then the itinerant licensee shall have such license required by this article or schedule in his actual possession at the time of carrying on such business, trade, and/or profession, or doing the act named in this article or schedule, or a duplicate thereof.

Penalty for failure to keep license posted.

(c). Any person, firm, or corporation failing, neglecting, or refusing to have the State license required under this article or schedule posted conspicuously at the place of business for which the license was obtained, or to have the same or a duplicate thereof in actual possession if an itinerant, shall pay an additional tax of twenty-five dollars (\$25.00) for each and every separate offense, and each day's failure, neglect, or refusal shall constitute a separate offense.

SEC. 191. *Sheriff and city clerk to report.*

City and county officers to make reports to Commissioner.

The sheriff of each county and the clerk of the board of aldermen of each city or town in the State shall, on or before the fifteenth day of June of each year, make a report to the Commissioner of Revenue, containing the names and the business, trade, and/or profession of every person, firm, or corporation in his county or city who or which is required to apply for and obtain a State license under the provisions of this article or schedule, and upon such forms as shall be provided and in such detail as may be required by the Commissioner of Revenue.

ARTICLE III

SCHEDULE C

Schedule C.

Franchise tax.

FRANCHISE TAX

SEC. 201. *Defining taxes in this article.*

Franchise taxes defined.

The taxes levied and assessed in this article or schedule shall be paid as specifically herein provided, and shall be for the privilege of engaging in or carrying on the business or doing the act named; and if a corporation, shall be a tax for the continuance of its corporate rights and privileges granted under its charter, if incorporated in this State, or by reason of any act of domestication if incorporated in another State, and shall be subject to other regulations mentioned in this act.

SEC. 202. *Franchise or privilege tax on railroads.*

Every person, firm, or corporation, domestic or foreign, owning and/or operating a railroad in this State, shall, in addition to all other taxes levied and assessed in the State, pay to the Commissioner of Revenue a franchise, license, or privilege tax for the privilege of engaging in such railroad business within the State of North Carolina, as follows:

Tax on
railroads.

Method of
computing.

(a). Such person, firm, or corporation shall furnish to the Commissioner of Revenue a copy of the report and statement required to be made to the State Board of Assessment in the Machinery Act and such other and further information as the Commissioner of Revenue may require; and upon such report and statement the Commissioner of Revenue shall ascertain the value upon which the tax to be paid by such person, firm, or corporation as a license or privilege tax shall be calculated.

Copy of
report to State
Board of As-
sessment to be
furnished Com-
missioner.

(b). The value upon which such calculations shall be made by the Commissioner of Revenue and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina shall be the value of the total property, tangible and intangible, in this State, for each such railroad company as assessed for ad valorem taxation for the year in which such report is made.

Tax levied upon
basis of prop-
erty within
State.

(c). The franchise or privilege tax which every such railroad company shall pay for the privilege of carrying on or engaging in intrastate commerce within this State shall be ninety one-hundredths of one per cent of the value ascertained as above by the Commissioner of Revenue, and tax shall be due and payable on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

Amount of
tax.

When due.

(d). If any such person, firm, or corporation shall fail, neglect, or refuse to make and deliver the report and statement provided for in this section, the Commissioner of Revenue shall estimate, from the reports and records on file in the Department of the State Board of Assessment, the value upon which the amount of tax due by such company under this section shall be computed, shall levy and assess the franchise or privilege tax upon such estimate, and shall collect the same, together with such penalties herein imposed for failure to make the report and statement.

Collection of
tax and penal-
ties upon failure
to make report.

(e). It is the intention of this section to levy upon railroad companies a license, franchise, or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within this State, and not a part of interstate com-

Intent of
Act to tax
intrastate com-
merce.

merce; that the tax provided for in this section is not intended to be a tax for the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.

Local units
may not tax.

(f). No county, city or town shall levy a license, franchise, or privilege tax on the business taxed under this section.

Public utilities.

SEC. 203. *Franchise or privilege tax, electric light, power, street railway, gas, water, sewerage, and other similar public-service companies not otherwise taxed.*

Enumerated.

(1). Every person, firm, or corporation, domestic or foreign, other than municipal corporations, engaged in the business of furnishing electricity, electric lights, current, power or gas, owning and/or operating a water or public sewerage system, or owning and/or operating a street railway, including automobile busses, for the transportation of freight or passengers for hire, shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms and blanks as required by him, a report and statement, verified by the oath of the officer or agent making such report and statement, containing the following information as of the first day of July of the current calendar year:

Annual report
to Commissioner.

Verified.

Contents as to
preceding year.

Total earnings
in and out
of State.

(a). The total gross receipts for the year ending the thirtieth day of June of the next preceding fiscal year from such business within and without this State.

Within State.

(b). The total gross receipts for the same period from such business within this State.

Gross earnings
from commodi-
ties sold.

(c). The total gross receipts from the commodities described in this section sold to any other person, firm, or corporation engaged in selling such commodities to the public, and actually sold by such vendee to the public, for consumption and tax paid by the vendee, together with the name of such vendee, with the amount sold and the price paid by each.

Price paid other
companies for
such commodi-
ties.

(d). The total amount and price paid for such commodities purchased from another public-service company doing business in this State, and the name or names of the vendor.

Deduction from
gross earnings
of price paid
for commodities.

(2). From the total gross receipts within this State there shall be deducted the gross receipts reported in Subsection (1) (c) of this section: *Provided*, that this deduction shall not be allowed where the sale of such commodities were made to any person, firm, or corporation or municipality which is exempted by law from the payment of the tax herein imposed upon such commodities when sold or used by it.

(3). Such person, firm, or corporation shall pay an annual franchise or privilege tax of six per cent of the total gross receipts derived from such business within this State, after the deductions allowed as herein provided for, which said tax shall be for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report herein provided for: *Provided*, the tax upon privately owned water companies shall be four (4) per cent of the total gross receipts derived from such business within this State.

Tax of 6%
of gross earnings after deduction.

Tax of 4%
on private water companies.

(3a). Any person, firm, or corporation failing to file report and pay tax found to be due in accordance with the provisions of this section on or before August first of each year shall in addition to all other penalties prescribed in this act pay an additional tax of ten per cent and interest at the rate of six per cent per annum on the total amount of tax due and additional tax incurred, which said additional tax shall in no case be less than two dollars (\$2.00), and shall be added to the tax, together with interest accrued, and shall become an integral part of the tax.

Penalty for failure to file report and pay tax.

(4). The report herein required of gross receipts within and without the State, to be made in each year on the first day of August, shall include the total gross receipts for the previous year ending June thirtieth of all properties owned and operated by the reporting company on the first day of August in each year, whether operated by it for the previous annual period, or whether intermediately acquired by purchase or lease, it being the intent and purpose of this section to measure the amount of privilege or franchise tax in each year with reference to the gross receipts of the property operated for the previous year and to fix liability for the payment of the tax on the owner, operator, or lessor on the first day of August in each year.

Annual report to include list of gross receipts from all properties owned.

Intent of section.

(5). Companies taxed under this section shall not be required to pay the franchise tax imposed by Section two hundred ten (210) or two hundred eleven (211) of this article, unless the tax levied by sections two hundred ten (210) and two hundred eleven (211) of this article exceed the tax levied in this section, and no county shall impose a franchise or privilege tax upon the business taxed under this section, and no city or town shall impose a greater privilege or license tax upon such companies than that which is now imposed by any such city or town.

No extra tax under other sections.

No county tax.

Tax of cities and towns.

Pullman cars,
etc.

SEC. 204. *Franchise or privilege tax on Pullman, sleeping, chair, and dining cars.*

Annual report
to Commis-
sioner as
to gross earn-
ings for pre-
ceding year.

Every person, firm, or corporation, domestic or foreign, engaged in the business of operating any Pullman, sleeping, chair, dining, or other similar cars, where an extra charge is made for the use or occupancy of same, shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms, blanks, and in such manner as may be required by him, a full, accurate, and true report and statement, verified by the oath of the officer or agent making such report, of the total gross receipts of such person, firm, or corporation from such business wholly within this State during the year ending the thirtieth day of June of the current year.

Tax of 10%
of gross earn-
ings in State.

(1). Such person, firm, or corporation shall pay an annual privilege, license, or franchise tax of ten (10) per cent of the total gross receipts derived from such business wholly within this State; which said tax shall be paid for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report and statements herein provided for.

Local units may
not tax.

(2). No county, city or town shall impose any franchise or privilege tax on the business taxed under this section.

Express com-
panies.

SEC. 205. *Franchise or privilege tax on express companies.*

Annual report
to Commissioner.

Every person, firm, or corporation, domestic or foreign, engaged in this State in the business of an express company as defined in this act, shall, in addition to a copy of the report required in the Machinery Act, annually, on or before the first day of August, make and deliver to the Commissioner of Revenue a report and statement, verified by the oath of the officer or agent making such report or statement, containing the following information as of the first day of July of the current year:

Contents.

Invested capi-
tal in and
out of State.

(a). The average amount of invested capital employed within and without the State in such business during the year ending the thirtieth day of June of the current year.

Net income.

(b). The total net income earned on such invested capital from such business during the year ending the thirtieth day of June of the current year.

Mileage in
State.

(c). The total number of miles of railroad lines or other common carriers over which such express companies operate in this State during the year ending the thirtieth day of June of the current year.

Method of
computing tax.

(1). Every such person, firm, or corporation, domestic or foreign, engaged in such express business within this State

shall pay to the Commissioner of Revenue, at the time of filing the report required in this section, the following annual franchise or privilege tax for the privilege of engaging in such express business within this State:

Where the net income on the average capital invested during the year ending the thirtieth day of June of the current year is six per cent or less, eighteen dollars (\$18.00) per mile of railroad lines. Tax of \$18 per mile where net income is 6% or less.

More than six per cent and less than eight per cent, twenty-one dollars (\$21.00) per mile of railroad lines. 6% to 8%, \$21 per mile.

Eight per cent and over, twenty-five dollars (\$25.00) per mile of railroad lines operated over. Over 8%, \$25 per mile.

(2). Every such person, firm, or corporation, domestic or foreign, who or which engages in such business without having had previous receipts upon which to levy the franchise or privilege tax, shall report to the Commissioner at the time of beginning business in this State and pay for such privilege of engaging in business in this State a tax of seven dollars and fifty cents (\$7.50) per mile of the railroad lines operated over or proposed to operate over. Companies without previous earnings pay \$7.50 per mile.

(3). Counties shall not levy a franchise, privilege, or license tax on the business taxed under this section, and municipalities may levy an annual franchise, privilege, or license tax on such express companies for the privilege of doing business within the municipal limits as follows: No county tax.

Municipalities of less than 500 population	\$ 5.00	Tax of cities and towns based on population.
Municipalities of 500 and less than 1,000 population	10.00	
Municipalities of 1,000 and less than 5,000 population	20.00	
Municipalities of 5,000 and less than 10,000 population	30.00	
Municipalities of 10,000 and less than 20,000 population	50.00	
Municipalities of 20,000 and over	75.00	

SEC. 206. *Franchise or privilege tax—telegraph companies.*

Every person, firm, or corporation, domestic or foreign, engaged in operating the apparatus necessary to communication by telegraph between points within this State shall annually, on or before the first day of August, furnish the Commissioner of Revenue a copy of the report and statement required to be filed with the State Board of Assessment in the Machinery Act; and at the same time such report and statement is filed with the Commissioner of Revenue shall pay to him for the privilege of engaging in such business within the State an annual franchise or privilege tax of seven dollars (\$7.00) per mile of line of poles or conduits owned and/or operated by such persons, firms, or corporations in this State: *Provided*, that the annual franchise or privilege tax on any telegraph company, the annual gross re-

Telegraph companies.

Annual report to Commissioner.

Tax of \$7 per mile of line.

Tax on smaller companies.

ceipts of which do not exceed one thousand dollars (\$1,000.00); shall be two dollars (\$2.00) per mile of line of poles or conduits owned and operated by such company.

No tax on interstate commerce or Federal business.

(a). Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce or upon any business transacted by the Federal Government.

No county tax.

(b). Counties shall not levy a franchise, privilege, or license tax on the business taxable under this section, and municipalities may levy the following license tax:

Tax of cities and towns on basis of population.

Less than 5,000 population	\$10.00
5,000 and less than 10,000 population	15.00
10,000 and less than 20,000 population	20.00
20,000 population and over	50.00

Telephone companies.

SEC. 207. *Franchise or privilege tax—telephone companies.*

Quarterly returns to Commissioner as to gross earnings.

Every person, firm, or corporation, domestic or foreign, owning and/or operating a telephone business for the transmission of messages and/or conversations to, from, through, in, or across this State, shall, within thirty days after the first day of January, April, July, and October of each year, make a quarterly return, verified by the oath of the officer or agent making such return, to the Commissioner of Revenue, showing the total amount of gross receipts of such telephone company for the three months ending the last day of the month immediately preceding such return, and pay the license or privilege tax herein imposed at the time of making such return.

Tax of 6% on gross income in State

(a). An annual franchise or privilege tax of six per cent (6%), payable quarterly, on the gross receipts of such telephone company, is herein imposed for the privilege of engaging in such business within this State. Such gross receipts shall include all rentals, other similar charges, and all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of this State or not, in the proportion that the pole mileage of such company in the State bears to the pole mileage in another State through which the message is transmitted: *Provided*, that such telephone companies whose records show their gross receipts within this State upon a basis other than the pole mileage proportion may, with the approval of the Commissioner of Revenue, make return of their gross receipts upon such other basis: *Provided further*, where any city or town in this State has heretofore sold at public auction to the highest bidder the right, license and/or privilege of engaging in such business in such city or town, based upon a percentage of gross revenue of such telephone company, and is

Ratio of pole mileage.

Other bases of returns allowed.

Credit on tax of amount paid for purchase of municipal companies.

now collecting and receiving therefor a revenue or tax not exceeding one per cent of such revenues, the amount so paid by such operating company, upon being certified by the treasurer of such municipality to the Commissioner of Revenue, shall be from time to time credited by the Department of Revenue to such telephone company upon the tax imposed by the State under this section of this act.

(b). Any such person, firm, or corporation, domestic or foreign, who or which fails, neglects, or refuses to make the return, and/or pay the tax at the time provided for in this section shall pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars (\$2.00) in any case, and shall be added to the tax, together with the interest accrued, and shall become an integral part of the tax.

Penalty for failure to make returns and pay taxes.

(c). Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce.

No tax on interstate commerce.

(d). Counties, cities and towns shall not levy any franchise, license, or privilege tax on the business taxed under this section.

Local units may not tax.

SEC. 208. *Franchise or privilege tax—insurance companies.*

Insurance companies.

Every person, firm, or corporation, domestic or foreign, which contracts on his, their, or its account to issue any policies for or agreements for life, fire, marine, surety, guaranty, fidelity, employers' liability, liability, credit, health, accident, livestock, plate glass, tornado, automobile, automatic sprinkler, burglary, steam boiler, and all other forms of insurance shall apply for and obtain from the Insurance Commissioner a State license for the privilege of engaging in such business within this State, and shall pay for such State license the following tax:

Enumerated.

(1). The annual license or privilege tax, due and payable on or before the first day of April of each year, shall be for each such license issued to:

Tax based on kinds of insurance.

An insurance rate-making company or association.....	\$350.00
A life insurance company or association.....	250.00
A fire insurance company or association of companies operating a separate or distinct plant of agencies....	200.00
An accident or health insurance company or association	200.00
A marine insurance company or association.....	200.00
A fidelity or surety company or association.....	200.00
A plate-glass insurance company or association.....	200.00
A boiler insurance company or association.....	200.00

A foreign mutual insurance company or association	200.00
A domestic farmers' mutual insurance company or association	10.00
A fraternal order	25.00
A bond, investment, dividend, guaranty, registry, title guaranty, credit, fidelity, liability, or debenture company or association	200.00
All other insurance companies or associations except domestic mutual burial associations	200.00

Burial associations.

On all domestic mutual burial associations, and on each additional branch thereof operated (and where any mutual burial association has designated more than one undertaker to operate for it), the tax shall be in each instance as upon a separate branch thereof:

With a membership of less than 5,000	\$ 50.00
With a membership of 5,000 or less than 15,000	75.00
With a membership of 15,000 or more	100.00

One-half tax on smaller companies.

(a). When the paid-in capital stock and/or surplus of a life insurance company does not exceed one hundred thousand dollars (\$100,000.00) the license tax levied in Subsection (1) shall be one-half the amount named.

Semi-annual reports of insurance companies to Insurance Commissioner.

(2). Every such person, firm, or corporation, domestic or foreign, engaged in the business hereinbefore described in this section, shall by its general agent, president, or secretary, within the first thirty days of January and July of each year, file with the Insurance Commissioner of this State a full, accurate, and correct report and statement, verified by the oath of such general agent or president, secretary, or some officer at the home or head office of the company or association in this country, of the total gross premium receipts including premiums or deposits on annuity contracts derived from such insurance business from the residents of this State, or on property located therein, during the preceding six months of the previous calendar year, and at the time of making such report and statement shall, except as hereinafter provided, pay to the Insurance Commissioner, in addition to other license taxes imposed in this section, a license or privilege tax for the privilege of engaging in such business in this State, a license tax of two and one-half per cent ($2\frac{1}{2}\%$) upon the amount of such gross premium receipts, with no deduction for dividends, whether returned in cash or allowed in payment or reduction of premium or for additional insurance, and without any deduction except for return premiums or return assessments. The rate of tax on premiums for liability under the Workmen's Compensation Act for all insurance companies collecting such premiums

Verified.

Showing gross premium receipts in State.

Additional tax of $2\frac{1}{2}\%$ on such receipts.

Tax on Workmen's Compensation insurance, 4% of such receipts.

shall be four per cent (4%) on all premiums collected in this State on such liability insurance, and a corresponding rate of tax shall be collected from self-insurers: *Provided*, if any general agent shall file with the Insurance Commissioner a sworn statement showing that one-fifth of the entire assets of his company are invested and are maintained in any of the following securities or property, to-wit: bonds of this State or any county, city, town, or school district of this State, or in loans to citizens or corporations or organizations of this State, then such tax shall be three-fourths per centum of such gross premium receipts: *Provided*, that the provisions herein as to tax and premium receipts shall not apply to domestic farmers' mutual fire insurance companies, nor to fraternal orders or societies that do not operate for a profit and do not issue policies on any persons except its members.

Also from self-insurers.

Tax of $\frac{3}{4}$ of 1% if 20% of assets invested in certain local securities.

Companies excepted.

(3). Every special or district agent, manager or organizer, general agent, local canvassing agent, resident or non-resident adjuster, or nonresident broker, representing any company referred to in this section, shall on or before the first day of April of each year apply for and obtain from the Insurance Commissioner a license for the privilege of engaging in such business in this State, and shall pay for such license for each company represented the following annual tax:

License tax on agents.

Special or district agent, manager, or organizer (including seal)	\$ 5.00
General agent	6.00
Local or canvassing agent (including seal)	2.50
Resident fire insurance adjuster	2.00
Nonresident fire insurance adjuster	5.00
Nonresident broker	10.00

Tax based on type of agent.

But any such company having assets invested and maintained in this State as provided in Subsection three of this section shall pay the following license fees: for

Lower tax under certain conditions.

Special agent (including seal)	\$2.50
Local canvassing agent (including seal)	1.00

Any person not licensed as an insurance agent on April first, one thousand nine hundred and thirty-three, and applying for license thereafter, shall pay an examination fee of ten dollars (\$10.00), to be paid to the Insurance Commissioner as other license fees and taxes: *Provided*, agents for farm mutual fire insurance companies shall not be required to take an examination and pay the examination fee.

Examination fee on new agents.

Exceptions.

Duplicate
licenses for
those lost;
fee for.

In the event a license issued under this subsection is lost or destroyed, the Insurance Commissioner, for a fee of fifty cents (\$.50), may certify to its issuance, giving number, date, and form, which may be used by the original party named thereon in lieu of the said original license. There shall be no charge for the seal affixed to such certificate of said license.

Reciprocals
taxed at
\$200 and
2½% of
premium re-
ceipts.

(4). Any person, firm, or corporation, domestic or foreign, exchanging reciprocal or inter-insurance contracts as provided herein, shall pay through their attorneys an annual license fee, due and payable on the first day of April of each year, of two hundred dollars (\$200.00) and two and one-half per cent (2½%) of the gross premium deposits, and also all other regular fees prescribed by law, to be reported, assessed, and paid as other gross premium taxes provided for in this section: *Provided*, the tax on Workmen's Compensation Insurance premiums shall be the same as that fixed in Subsection two (2) of this act.

Compensation in-
surance, 4%.

No capital
stock tax
or municipal
taxes imposed.

(5). Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee, other than ad valorem taxes, upon any insurance company or association paying the tax levied in this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner.

Taxes payable
to Insurance
Commissioner.

SEC. 209. *Obsolete.*

Domestic cor-
porations.

SEC. 210. *Franchise tax—domestic corporations.*

Annual report
to Commissioner.

(1). Every domestic corporation, except as otherwise provided in this article, or schedule, organized under the laws of this State, shall annually on or before the first day of July of each year make and deliver to the Commissioner of Revenue in such form as he may prescribe a full, accurate, and complete report and statement, verified by the oath of the president, vice-president, secretary, or general manager, containing such facts and information as may be required by the Commissioner of Revenue as shown by the books and records of the corporation as at the close of its last calendar or fiscal year.

Verified.

Determination
by Commissioner
of valuation.

(2). Upon the filing of the report and statement provided for in this section the Commissioner of Revenue shall determine the amount of the issued and outstanding capital stock, surplus and undivided profits of each such domestic corporation, which in no case shall be less than the assessed value of all the property of such domestic corporation in this State for the year in which report and statement is made nor less than the amount of issued and outstanding capital

stock. No reservation or allocation from surplus and undivided profits shall be allowed other than for definite and accrued legal liabilities. Taxes accrued and dividends declared shall be treated as deductible liabilities.

Deductible liabilities.

After ascertaining and determining the amount of the capital stock, surplus and undivided profits as herein provided, there is hereby levied and the Commissioner of Revenue shall assess a franchise tax for the privilege of carrying on, doing business, and/or the continuance of its charter within the State, on each and every such corporation at the rate of one dollar and seventy-five cents (\$1.75) for each one thousand dollars (\$1,000.00) of the determined amount of its capital stock, surplus and undivided profits; and such tax shall not be less than \$10.00 in any case, and shall be paid to the Commissioner of Revenue within thirty days after date of notice of such tax. The provisions of this section that the basis of franchise tax shall not be less than the amount of issued and outstanding capital stock shall not apply to corporations in receivership, but such franchise tax shall be based upon the other factors set out in this section. The provisions of this subsection that the basis for franchise tax shall not be less than the amount of issued and outstanding capital stock shall not apply to domestic corporations, ninety per cent of whose stock is owned by persons or corporations to whom or to which such stock was issued prior to January 1, 1935, in part payment or settlement of their respective deposits in any closed bank in the State of North Carolina.

Tax of \$1.75 per \$1,000 of value found.

Minimum tax.

Taxing corporations in receivership.

Corporations whose stock is represented by deposits in closed banks.

(3). Counties, cities, and towns shall not levy a franchise tax on the corporations taxed under this section.

Local units may not tax.

SEC. 211. *Franchise tax—foreign corporations.*

Foreign corporations.

(1). Every foreign corporation permitted to do business in this State and owning or using any part or all of its capital or plant in this State and subject to compliance with all other provisions of law and in addition to all other statements required by law shall annually on or before the first day of July make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate and complete report and statement, verified by the oath of the president, vice-president, secretary, or general manager, containing such facts and information as may be required by the Commissioner of Revenue, as shown by the books and records of the corporation as at the close of its last calendar or fiscal year.

Annual report to Commissioner.

Verified.

Determination
by Commissioner
of valuation.

Deductible
liabilities.

Tax levied
in same manner
as in section
311.

Tax of \$1.75
per \$1,000 of
value found.

Minimum tax.

(2). Upon the filing of the report and statement provided for in this section the Commissioner of Revenue shall determine the amount of the issued and outstanding capital stock, surplus and undivided profits of each such foreign corporation, less the book value of good-will, including brands, except such brands as have been purchased by the corporation. No reservation or allocation from surplus and undivided profits shall be allowed other than for definite and accrued legal liabilities. Taxes accrued and dividends declared shall be treated as deductible liabilities.

After ascertaining and determining the amount of the capital stock, surplus and undivided profits as herein provided, the Commissioner of Revenue shall allocate to the business of each such corporation permitted to do business in this State a proportion of the amount of the capital stock, surplus and undivided profits of each such foreign corporation in accordance with the general rules set out in Section three hundred eleven (311) of this Act as the basis for allocating the proportion of the total net income of each such corporation taxable as income earned in this State. The proportion of the total capital stock, surplus and undivided profits of each such foreign corporation allocated in accordance with the general rules of allocation set out in Section three hundred eleven (311) shall be deemed to be the proportion of the capital stock, surplus and undivided profits of each such foreign corporation used in connection with its business in this State and liable for an annual franchise tax under this section. After determining the amount of the capital stock, surplus and undivided profits of each such foreign corporation allocated for franchise tax under this section, there is hereby levied and the Commissioner of Revenue shall assess for the privilege of exercising and/or the continuance of its franchise, or doing and continuing business within this State, a franchise tax at the rate of one dollar and seventy-five cents (\$1.75) for each one thousand dollars (\$1,000.00) of the amount of capital stock, surplus and undivided profits so allocated to the business of each such foreign corporation in this State. The proportion of the total capital stock, surplus and undivided profits allocated for franchise taxation under this section shall in no case be less than the total assessed value of the real and personal property in this State of each such foreign corporation, nor less than its investment and/or actual book value of real and personal property in this State. The tax imposed in this section shall in no case be less than ten dollars (\$10.00) and shall be paid to the Commissioner of Revenue within thirty days after date of notice of such tax.

(3). Counties, cities, and towns shall not levy a franchise tax on the corporations taxed under this section.

Local units may not tax.

SEC. 211 $\frac{1}{2}$. *Subsidiary corporations.*

Subsidiary corporations.

(a). If in the opinion of the Commissioner the capital stock of a corporation which is a subsidiary of another corporation or closely affiliated therewith by stock ownership is inadequate for its business needs apart from credit extended or indebtedness guaranteed by the parent or an affiliated corporation, the Commissioner shall, in determining the amount of capital, surplus and undivided profits of such corporation with respect to its liability for franchise tax under Sections two hundred ten (210) and two hundred eleven (211), include its indebtedness owed to or guaranteed by the parent or an affiliated corporation in the amount of capital, surplus and undivided profits of such corporation in determining the basis for its franchise tax liability under this act.

Computation of tax on parent corporation upon basis of debts owing by subsidiaries.

(b). Every report required under Sections two hundred ten (210) and two hundred eleven (211) of this act shall contain a copy of the last comparative balance sheet statement filed with the Federal Government for income tax purposes.

Reports to contain balance sheet filed with U. S. Government, for income tax purposes.

SEC. 211 $\frac{3}{4}$. *New Corporations.*

New corporations.

(a). No corporation, domestic or foreign, shall be permitted to do business in this State without paying the franchise tax assessed in this Act. When such domestic corporation is organized under laws of this State or such foreign corporation is domesticated in this State, and has not heretofore done business in the State, upon which a report might be filed under Sections two hundred ten (210) and two hundred eleven (211), notice thereof shall be given to the Commissioner of Revenue by such corporation, and it shall be competent for the Commissioner of Revenue and he is hereby authorized to obtain such information concerning the basis for the levy of the tax from such other information he can obtain, and to that end may require of such corporation to furnish him such a report as may clearly reflect and disclose the amount of its issued and outstanding capital stock, surplus and undivided profits as set out in Sections two hundred ten (210) and two hundred eleven (211), and information as to such other factors as may be necessary to determine the basis of the tax. When this has been determined, in accordance with the provisions of Sections two hundred ten (210) and two hundred eleven (211), respectively, as far as the same may be applicable, and upon the information which he has secured, the Commissioner of Revenue shall thereupon determine the amount of franchise tax to be paid

Payment of franchise tax required.

Notice to Commissioner of new corporations.

Information to be furnished for levy.

Determination of tax.

by such corporation, which, in no event, shall be less than a ratable proportion of the tax for the franchise privilege extended for one year on the determined basis, nor less than the minimum tax of ten dollars (\$10.00).

Minimum

Penalty for failure to serve notice.

(b). Any corporation failing to notify the Commissioner of Revenue as provided for in Sub-section (a) of this Section within twenty (20) days after date of the incorporation or domestication of such corporation in this State shall be subject to all penalties and remedies imposed for failure to file any report required under this article or schedule.

SEC. 212. *Notice of franchise tax assessed.*

Notice to all corporations of tax assessed.

After fixing and determining the amount of issued and outstanding capital stock, surplus and undivided profits of a domestic corporation and the proportion of the amount of issued and outstanding capital stock, surplus and undivided profits of a foreign corporation as prescribed in Sections two hundred ten (210) and two hundred eleven (211) of this article or schedule, the Commissioner of Revenue shall notify such corporation of the amount fixed and determined by him as a basis for the franchise tax, and each such corporation may at any time within ten days after date of such notice apply to the Commissioner of Revenue for a review and reassessment, and the Commissioner of Revenue shall hear such evidence as may be offered and shall make such findings as the case may demand.

Application for review.

Hearing and findings.

SEC. 213. *Corporations not mentioned.*

Certain corporations excepted.

None of the provisions in Sections two hundred ten (210) and two hundred eleven (211) of this article shall apply to fraternal, benevolent, or educational corporations not operating for a profit; nor to banking and insurance companies. The provisions of Sections two hundred ten (210) and two hundred eleven (211) shall apply to railroad, electric light, power, street railway, gas, water, pullman, sleeping and dining car, express, telegraph, telephone, motor bus, and truck corporations to the extent and only to the extent that the franchise tax levied in Sections two hundred ten (210) and two hundred eleven (211) exceed the franchise taxes levied in other sections of this article or schedule. The exemptions in this section shall apply only to those corporations specifically mentioned, and no other.

Other corporations already taxed protected.

SEC. 214. *Penalty for non-payment.*

Penalties for failure to pay tax.

Any person, firm, or corporation, domestic or foreign, failing to pay the license, privilege, or franchise tax levied and assessed under this article or schedule when due and payable shall, in addition to all other penalties prescribed in this act,

pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars (\$2.00) in any case, and shall be added to the tax, together with the interest accrued, and shall become an integral part of the tax: *Provided further*, that any person, firm, or corporation failing to file the report required in this article or schedule on or before the date specified shall pay a penalty of ten per centum (10%) of the tax found to be due, which penalty shall in no case be less than ten dollars (\$10.00).

Penalty for failure to file report when due.

SEC. 215. *Franchise or privilege taxes; when payable.*

(a). Every corporation, domestic or foreign, from which a report is required by law to be made to the Commissioner of Revenue shall, unless otherwise provided, pay to said Commissioner annually the franchise tax imposed by Sections two hundred ten (210) and two hundred eleven (211) of this act.

Taxes payable to Commissioner.

(b). It shall be the duty of the Commissioner of Revenue to mail every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this and other sections of this act as relates to penalties for failure to pay said taxes.

Statement of taxes due to be sent to corporations.

(c). It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue within thirty days from the date of such notice.

When taxes are due.

(d). Individual stockholders in any corporation, joint stock association, limited partnership, or company paying a tax on its entire capital stock shall not be required to list or pay an ad valorem tax on the shares of stock owned by them.

No double taxation of stock held by individuals.

(e). Corporations in the State legally holding shares of stock in other corporations, upon which the tax has been paid to this State by the corporation issuing the same, shall not be required to list or pay an ad valorem tax on said shares of stock.

Same as to corporations holding other corporate stocks.

(f). No individual stockholder of shares of stock in any foreign corporation who has complied with Section three hundred eleven and one-half (311½) of this act by paying a tax of six per cent on the income received from such shares of stock shall be required to list or pay any ad valorem tax on any shares of its capital stock in this State, and the situs of such shares of stock in foreign corporations owned by residents of this State who have complied with Section three hundred eleven and one-half (311½) of this act for the purposes of this

No ad valorem tax on foreign stocks whose owners have paid required income tax thereon.

Situs of
such shares.

Failure to
pay income
tax on such
shares subjects
same to ad-
valorem tax.

act is hereby declared to be at the place where such corporation undertakes and carries on its principal business. The situs of shares of stock in any foreign corporation owned by residents of this State who fail to comply with the provisions of Section three hundred eleven and one-half (311½) of this act is hereby declared to be the place of residence of such shareholders resident in this State. If any such resident shareholders of stocks in foreign corporations shall fail or refuse to comply with the provisions of Section three hundred eleven and one-half (311½) of this act, it shall be the duty of the Commissioner of Revenue to certify to the board of commissioners of the county or of the county and city where such shareholder resides the amount and value of such shares of stock, the company or companies in which such shares of stock are held, and upon such certification it shall be the duty of the board of commissioners of such county, or of such county and city, to enter the value of such shares of stock on the tax books of the county, or of the county and city, and to compute against the value of such shares of stock the rates of taxation levied by such county or county and city, and the taxes so computed shall become a lien upon any property owned by such shareholder and subject to all the legal remedies provided for collection of other property taxes.

SEC. 216. *Additional taxes.*

Assessment
of tax where
taxpayer has
not been as-
sessed.

Notice.

Tentative re-
turn.

Penalties un-
affected.

Application
for hearing.

If the Commissioner of Revenue discovers from the examination of the return, or otherwise, that franchise or privilege tax of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, give notice, in writing, to the taxpayer of such deficiency. The Commissioner of Revenue, in the case of any taxpayer who has failed to file any return required under this article or schedule, shall, from facts and information in his knowledge, prepare a tentative return for such taxpayer, and shall assess the taxes, penalties, and interest upon these findings; this provision shall not be construed to relieve the said taxpayer from any penalties and remedies imposed for failure to file proper return. Any taxpayer feeling aggrieved by such proposed assessment shall be entitled to a hearing before the Commissioner of Revenue, if within thirty days after giving notice of such proposed assessment he shall apply for such hearing in writing, explaining in detail his objections to same. If no request for such hearing is made such proposed assessment shall be final and conclusive. If the request for hearing is made, the taxpayer shall be heard by the Commissioner of Revenue, and after such hearing the

Commissioner of Revenue shall render his decision. The taxpayer shall be advised of his decision by registered mail, and such amount shall be due within ten days after notice is given. The provisions of this act with respect to revision and appeal shall apply to the tax so assessed. The limitation of three years to the assessment of such tax or additional tax shall not apply to the assessment of additional taxes upon fraudulent return. Any officer or agent of a corporation who shall knowingly make a fraudulent return under this article or schedule shall be guilty of a misdemeanor and shall be fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) and/or imprisoned at the discretion of the court.

Revision and appeal.

Fraudulent return made misdemeanor.

SEC. 217. *Power of attorney.*

The Commissioner of Revenue shall have the authority to require a proper power of attorney of each and every agent for any taxpayer under this act.

Power of attorney for corporate agents may be required.

ARTICLE IV

SCHEDULE D—INCOME TAX

SHORT TITLE AND DEFINITIONS

Schedule D—Income tax.

Short title.

SEC. 300. *Short title.*

This act shall be known and may be cited as the income tax act of one thousand nine hundred and thirty-five.

SEC. 301. *Purpose.*

The general purpose of this act is to impose a tax for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and thirty-five in excess of exemptions herein set out, collectible in the year one thousand nine hundred and thirty-six and annually thereafter—

Purpose of Act.

Subjects of tax.

Residents.

Domestic corporations.

(c). Of every foreign corporation and of every non-resident individual having a business or agency in this State or income from property owned and from every business, trade, profession or occupation carried on in this State.

Non-resident individuals and corporations having income in State.

(d). The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

Corporate income tax additional to franchise tax.

SEC. 302. *Definitions.*

Definitions.

For the purpose of this act, and unless otherwise required by the context:

- Taxpayer. 1. The word "taxpayer" includes any individual, corporation, or fiduciary subject to the tax imposed by this act.
- Individual. 2. The word "individual" means a natural person.
- Fiduciary. 3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate, or trust.
- Person. 4. The word "person" includes individuals, fiduciaries, partnerships.
- Corporation. 5. The word "corporation" includes joint stock companies or associations and insurance companies.
- Domestic corporation. 6. The words "domestic corporation" mean any corporation organized under the laws of this State.
- Foreign corporation. 7. The words "foreign corporation" mean any corporation other than a domestic corporation.
- Tax year. 8. The words "tax year" mean the calendar year in which the tax is payable.
- Income year. 9. The words "income year" mean the calendar year or the fiscal year upon the basis of which the net income is computed under this act; if no fiscal year has been established, they mean the calendar year.
- Fiscal year. 10. The words "fiscal year" mean an income year, ending on the last day of any month other than December.
- Paid, paid or accrued. 11. The word "paid," for the purposes of the deductions under this act, means "paid or accrued" and the words "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received," for the purpose of the computation of the net income under this act, means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act.
- Received. 12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year and shall include all income earned while a resident of this State.
- Received or accrued. 13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.
- Resident. 14. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.
- Foreign country. 15. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.
- United States. 16. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.

IMPOSITION OF TAX

SEC. 310. *Individuals.*

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within the State of every non-resident having a business or agency in this State or income from property owned and from every business, trade, profession or occupation carried on in this State, computed at the following rates, after deducting the exemptions provided in this act:

On the excess over the amount legally exempted, up to two thousand dollars, three per cent.	First \$2,000, 3 %.
On the excess above two thousand dollars, and up to four thousand dollars, four per cent.	To \$4,000, 4 %.
On the excess above four thousand dollars, and up to six thousand dollars, five per cent.	To \$6,000, 5 %.
On the excess over six thousand dollars, six per cent.	Over \$6,000, 6 %.

SEC. 311. *Corporations.*I. *Domestic corporations.*

Every corporation organized under the laws of this State shall pay annually an income tax equivalent to six per cent on the entire net income, as herein defined, received by such corporation during the income year.

II. *Foreign corporations.*

Every foreign corporation doing business in this State shall pay annually an income tax equivalent to six per cent of a proportion of its entire net income, to be determined according to the following rules:

1. If the principal business of a company in this State is manufacturing, or if it is any form of collecting, assembling, or processing goods and materials within this State, the entire net income of such corporation shall be apportioned by North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

(a). The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such corporation in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

(b). The ratio of the total cost of manufacturing, collecting, assembling, or processing within this State during the income year to the total cost of manufacturing, collecting,

Imposition
of tax.

Individuals.

Net income
taxableCorporations,
domestic.

Tax of 6%.

Corporations,
foreign.Rules of
collection.Ratio of net in-
come apportioned
to State.Ratio of whole
property to that
in State.Encumbrances
not deductible.Ratio of all
manufacturing
costs to those
in State.

- "Cost" defined. assembling, or processing within and without the State. The term "cost of manufacturing, collecting, assembling, or processing within and without this State" as used herein shall be interpreted in a manner to conform as nearly as may be to the best accounting practice in the trade or business. Unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis, this term shall be generally interpreted to include as elements of cost within and without this State the following:
- Elements of cost.
- Materials. (c). The total cost of all goods, materials, and supplies used in manufacturing, assembling, or processing, regardless of where purchased.
- Salaries and wages. (d). The total wages and salaries paid or incurred during the income year in such manufacturing, assembling, or processing activities.
- Overhead. (e). The total overhead or manufacturing burden properly assignable according to good accounting practice to such manufacturing, assembling, or processing activities.
- "Fair cash value" defined. (f). The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.
- "Tangible personal property" defined. (g). The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.
- "Manufacturing" defined. (h). The word "manufacturing" shall be taken to mean mining and all processes of fabricating or of curing raw materials.
- Ratio of income of distributors apportioned to State. 2. If the principal business of a company in this State is selling, distributing, dealing in or use of tangible personal property within this State, the entire net income of such company shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:
- Ratio of cash value of entire property to that in State. (a). The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deduction on account of encumbrances thereon.
- Encumbrances not deductible.

- (b). The ratio of the total sales made through or by offices, agencies, or branches located in North Carolina during the income year to the total sales made everywhere during said income year. Ratio of total sales to those in State.
- (c). The word "sales" as used in this section shall be taken to mean sale or rental of real estate and sale or rental of tangible properties. "Sales" defined.
- (d). The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis. "Fair cash value" defined.
- (e). The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt. "Tangible personal property" defined.
- (f). Foreign insurance companies doing business in this State and returning premium receipts to the Insurance Commissioner, and paying the tax upon such premium receipts as provided in Section two hundred and eight of this act, shall be exempt from this tax. Exemption of insurance companies paying premium tax.
3. If a company deriving profits principally from sources other than holding or sale of tangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State. Ratio of companies dealing in intangibles.
- (a). The words "gross receipts" as used in this section shall be taken to mean and include the entire receipts for business done by such company. "Gross receipts" defined.
- SEC. 311½. *Income from stock in foreign corporations.*
- Income from stock in foreign corporations, either in cash or stock dividends, received by individuals, fiduciaries, partnerships, or corporations, resident in this State, or by a non-resident fiduciary if held for a resident of this State, as a condition of exemption of such shares of stock from ad valorem taxation, conditionally provided in Section two hundred fifteen (215) of this act, shall be subject to a tax of six per cent, without exemption or deduction for any cause, except as provided in this section, and upon failure to report such income and pay the tax herein imposed the holder of such shares of stock shall be liable for the ad valorem tax on such stock at the place of residence of the owner. Every individual, fiduciary, partnership, or corporation owning such
- Income from foreign stocks.

Subject to income tax of 6%.

No deductions.

Failure to report and pay tax subjects stock to ad valorem tax.

Reports to
Commissioner.

Credit allowed
for corporation's
income taxed
in State.

Railroads and
public-service
corporations.

Basis of deter-
mining net income
is standard
classification
of accounting.

Proportion of
mileage in State.

Method of deduct-
ing operating
expenses.

Uncollectible reve-
nue may be
deducted.

shares of stock, and receiving dividends from same, shall report such income to the Commissioner of Revenue, at the time required by this act for reporting other income, and in a separate schedule on the income tax blanks to be provided by the Commissioner of Revenue for that purpose, and shall pay the tax herein imposed at the same time and in the same way as tax upon other income is payable. With respect to foreign corporations domesticated in North Carolina, and paying a tax in this State on a proportionate part of their total income, the holder of shares of stock in such corporations shall be entitled to deduct from the total dividends received an amount equaling the percentage of the corporation's income on which it paid an income tax to the State of North Carolina for the year in which said dividends are received by the taxpayer.

SEC. 312. *Railroads and public-service corporations.*

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam electric railroad, express service, telephone or telegraph business, or other form of public service, when such company is required by the Interstate Commerce Commission to keep records according to its standard classification of accounting, shall be the "net revenue from operations" of such corporation as shown by their records, kept in accordance with that standard classification of accounts when their business is wholly within this State, and when their business is in part within and in part without the State, their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business, and deducting from their gross "operating revenue" the proportionate average of "operating expenses" or "operating ratio" for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts:

Provided, that if the standard classification of operating expenses prescribed by the Interstate Commerce Commission for railroads differs from the standard classification of operating expenses prescribed by the Interstate Commerce Commission for other public-service corporations, such other public-service corporations shall be entitled to the same operating expenses as prescribed for railroads. From the net operating income thus ascertained shall be deducted "uncollectible revenue" and taxes paid in this State for the income year other than income taxes, and the balance shall be deemed to be their net income taxable under this act. That

in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, the said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

Net operating
income.

For the purposes of this section the words "interstate business" shall mean, as to transportation companies, operating revenue earned within the State by reason of the interstate transportation of persons or property into, out of, or through this State, and as to transmission companies the interstate transmission of messages into, out of, or through this State.

"Interstate business" defined.

The words "equal mileage proportion within the State" shall mean the proportion of revenue received by the company operating in this State from interstate business as defined in the preceding paragraph, which the distance of movement over lines in this State bears to the total distance of movement over lines of the company receiving such revenue. If the Commissioner of Revenue shall find, with respect to any particular company, that its accounting records are not kept so as to reflect with exact accuracy such division of revenue by State lines as to each transaction involving interstate revenue, the Commissioner of Revenue may adopt such regulations, based upon averages, as will approximate with reasonable accuracy the proportion of interstate revenue actually earned upon lines in this State.

"Equal mileage proportion" defined.

Supervision of
Commissioner
over accounting
records.

The words "proportionate average of 'operating expenses' or 'operating ratio'" shall mean the proportion of gross revenue of a company, on its whole business absorbed in operating expenses, as defined in the Interstate Commerce Commission classification of accounts.

"Proportion of gross revenue" defined.

In determining the taxable income of a railroad company operating two or more lines of railroad not physically connected, and when one of such railroad lines is located wholly within this State, the actual earnings and expenses of such line in this State, in so far as they may be severable, shall be used in determining net income taxable in this State.

Companies
operating two
or more lines.

All other public-service corporations shall file under Section three hundred and eleven of this article.

Other public-service corporations.

SEC. 313. *Taxable year.*

Taxable year
as to 1935
income.

The tax imposed by this article shall be levied, collected, and paid in the year one thousand nine hundred and thirty-six, and with respect to the net income received during the calendar year of one thousand nine hundred and thirty-five, and annually thereafter.

Organizations
exempted.

SEC. 314. *Conditional and other exemptions.*

The following organizations shall be exempt from taxation under this act:

Fraternal
societies.

1. Fraternal beneficiary societies, orders or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order or association, or their dependents.

B. and L. associ-
ations and co-
operative banks.

2. Building and loan associations and co-operative banks without capital stock, organized and operated for mutual purposes and without profit.

Cemetery, reli-
gious, charitable
and other
corporations.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Business leagues,
chambers of com-
merce, etc.

4. Business leagues, chambers of commerce, or boards of trade not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Civic
organizations.

5. Civic leagues or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

Pleasure clubs.

6. Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

Mutual insurance
companies.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or co-operative telephone companies, or like organizations of a purely local character the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting expenses.

Coöperative
associations.

8. Farmers', fruit growers', or like organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of product furnished by them.

Certain mutual
associations.

9. Mutual associations formed under Consolidated Statutes 5255 et seq. (Chapter 144, Public Laws of 1915 and amend-

ments), formed to conduct agricultural business on the mutual plan; or to marketing associations organized under Subchapter five, Chapter 93, Consolidated Statutes Article XVI, Section 5259 (a) and following.

SEC. 315. *Fiduciaries.*

Fiduciaries.

The tax imposed by this act shall be imposed upon resident fiduciaries and upon non-resident fiduciaries having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected, and paid annually, with respect to:

Levying tax on.

(a). That part of the net income of estates or trusts which has not become distributable during the income year.

Incomes not distributable.

(b). The net income received during the income year by deceased individuals who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

Income of decedents.

(c). The entire net income of resident, insolvent, or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

Income of insolvents and incompetents.

(d). The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.

Tax as charge against estate.

SEC. 316. *Net income defined.*

"Net income" defined.

The words "net income" mean the gross income of a taxpayer, less the deductions allowed by this act.

SEC. 317. *Gross income defined.*

1. The words "gross income" mean the income of a taxpayer derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property, also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever and in whatever form paid. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period. The term "gross income" as used in this act shall include the salaries of all constitutional State officials taking office after the date of the enactment of this act, by election, re-election or appointment, and all acts fixing the compensation of such constitutional State officials are hereby amended accordingly.

"Gross income" defined.

Items included.

Includes salaries of constitutional officers.

Items not included.

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act, but shall be reported in such form and manner as may be prescribed by the Commissioner of Revenue:

Proceeds of life insurance policies.

(a). The proceeds of life insurance policies and contracts paid upon the death of the insured to beneficiaries or to the estate of the insured.

Returned premiums or surrender values.

(b). The amount received by the insured as a return of premium or premiums paid by him under life insurance endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contracts or upon surrender of the contract.

Property acquired by gift, devise or descent.

(c). The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

Interest on government obligations.

(d). Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or of a political subdivision thereof.

Pay of U. S. employees.

(e). Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

Accident and health benefits.

(f). Any amounts received through accident or health insurance or under the workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

As to domestic insurance companies.

(g). In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above, (a) the net addition required by law to be made within the taxable year to reserve funds, including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State, pursuant to the law, as additions to guarantee or reserve funds for the benefit of policyholders, and (b) the sums paid within the taxable year on policy and annuity contracts to policyholders.

Allocations to reserve funds.

SEC. 318. *Basis of return of net income.*

Computation of net income by method of accounting used by taxpayers.

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayer, but such method of accounting must be consistent with respect to both income and deductions, but if in any case such method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income, but shall follow as nearly as practicable the Federal practice, unless contrary to the context and

intent of this act. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December, and the books of such taxpayer are kept accordingly, may, with the approval of the Commissioner of Revenue and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year in lieu of that of the calendar year.

Returns for other than calendar year allowed.

2. A taxpayer may, with the approval of the Commissioner of Revenue, and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: *Provided*, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

Consent of Commissioner to change from fiscal to calendar year.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

Partnership income based on distributive shares.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust, or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution), ratable in proportion to their respective interest.

Beneficiaries must return their shares of trust estates.

SEC. 318 ½. *Subsidiary corporations.*

The net income of a corporation which is a subsidiary of another corporation or closely affiliated therewith by stock ownership shall be determined by eliminating all payments to the parent corporation or affiliated corporations in excess of fair value and by including fair compensation to such foreign corporation for all commodities sold to or service performed for the parent corporation or affiliated corporations. For the purposes of determining such net income the Commissioner may, in the absence of satisfactory evidence to the contrary, presume that an apportionment by reasonable rules of the consolidated net income of corporations participating in the filing of a consolidated return of net income to the Federal Government fairly reflects the net income taxable under this chapter, or may otherwise equitably determine such

Determination of income of subsidiary corporations.

Apportionment between parent and subsidiary.

net income by reasonable rules of apportionment of the combined income of the subsidiary, its parent and affiliates or any thereof.

Disregarding debts owed to, or guaranteed by, parent.

If in the opinion of the Commissioner the capital of a corporation which is a subsidiary of another corporation or closely affiliated therewith by stock ownership is inadequate for its business needs apart from credit extended or indebtedness guaranteed by the parent or affiliated corporation, the Commissioner shall in determining the net income of such corporation disregard its indebtedness owed to or guaranteed by the parent or an affiliated corporation in determining the net income taxable under this act.

Information required in returns.

Such subsidiary or affiliated corporation shall incorporate in its return required under this act such information as the Commissioner may reasonably require for determination of the net income taxable under this act, and failure to so incorporate such information or to furnish such additional information when required within thirty days shall subject the corporation and its officers to the penalties provided in Section 336 of this act for failure to file such return.

SEC. 319. *Determination of gain or loss.*

Determination of gain or loss in disposition of property.

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be, in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price of the value of such property as of that date, and in all other cases the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs or market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

Final distribution of corporate assets treated as sale.

SEC. 320. *Exchanges of property.*

No gain or loss in property exchanges.

1. When property is exchanged for other property of like kind, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

Same as to stock in new corporations.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

3. When, in connection with the reorganization, merger or consolidation of a corporation, a taxpayer receives in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

Computing gain or loss in reorganizations or mergers.

SEC. 321. *Inventory.*

Whenever, in the opinion of the Commissioner of Revenue, it is necessary, in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

Commissioner may direct taking of inventories.

SEC. 322. *Deductions.*

In computing net incomes there shall be allowed as deductions the following items:

Deductions allowed.

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

Necessary expenses.

(a). As to individuals, reasonable wages of employees for services rendered in producing such income.

Wages paid by individuals.

(b). As to partnerships, reasonable wages of employees and a reasonable allowance for co-partners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the co-partner receiving same.

Wages of partnerships.

(c). As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

Salaries and wages of corporations.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade of property to which the taxpayer has not taken or is not taking title, or in which he has no equity.

Rentals for business property not owned.

3. Unearned discount and all interest paid during the income year on indebtedness except interest paid or accrued in connection with the ownership of real or personal property the current income from which is not taxable under this act. Interest on indebtedness incurred for the purchase of stock of corporations paying a tax on their entire net income under this act shall be deductible, and a ratable proportion of such interest with respect to corporations paying a tax on a proportion of their net income.

Unearned discount and interest on debts.

Taxes deductible.

Exceptions.

4. Taxes paid or accrued during the income year, except Federal and State income taxes, taxes levied under Section 311½ of this act, inheritance and estate taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed. No deduction shall be allowed under this section for gasoline tax, automobile license or registration fee by individuals not engaged in trade or business, nor shall deduction be allowed for taxes paid or accrued in connection with the ownership of property the current income from which is not taxable under this act.

Dividends on income-taxed corporations.

5. Dividends from stock in any corporation, the income of which shall have been assessed, and the tax on such income paid by the corporation under the provisions of this act; *Provided*, that when only part of the income of any corporation shall have been assessed under this act, only a corresponding part of the dividends received therefrom shall be deducted.

Business losses not compensated for.

6. Losses actually sustained during the income year of property used in trade or business or of property not connected with trade or business, if arising from fire, storm, shipwreck, or other casualties or theft and if not compensated for by insurance or otherwise. No deduction shall be allowed under this subsection for losses arising from personal loans or endorsements or other transactions of a personal nature not entered into for profit. A taxpayer shall be allowed to deduct losses in connection with the sale of securities only to the extent of the security gains during the income year, unless such losses resulted from the sale of stocks or bonds held by the taxpayer for a period of not less than two years prior to the sale of such stocks or bonds.

Loans and endorsements.

Losses on sale of securities.

Worthless debts.

7. Debts ascertained to be worthless and actually charged off within the income year, if the amount has previously been included in gross income in a return under this act.

Depreciation and obsolescence.

8. A reasonable allowance for depreciation and obsolescence of property used in the trade or business shall be measured by the estimated life of such property; and in case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion. The cost of property acquired since January 1st, 1921, plus additions and improvements, shall be the basis for determining the amount of depreciation, and if acquired prior to that date the book value of the property shall be the cost basis for determining depreciation.

Depletion.

Depletion of natural deposits.

In case of mines, oil and gas wells, and other natural deposits, the cost of development not otherwise deducted will be allowed as depletion, and in the case of leases, the deduction allowed may be equitably apportioned between the lessor and the lessee.

In case the Federal Government determines depreciation or depletion of property for income tax purposes upon the basis of book value instead of original cost, the depreciation allowed under this act shall be upon the same basis.

Same basis as that of U. S. Government.

9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of ten per centum of the taxpayer's net income, as computed without the benefit of this subdivision.

Contributions not exceeding 10% of net income.

10. Resident individuals and domestic corporations having an established business in another State, or investment in property in another State, may deduct the net income from such business or investment if such business or investment is in a state that levies a tax upon such net income. The deduction herein authorized shall in no case operate to reduce the taxable income in this State below the income actually earned in this State or properly allocable as income earned in this State. Nor shall the deduction in any way relate to income received by individuals or domestic corporations from personal services or income from mortgages, stocks, bonds, securities, and deposits.

Income taxes paid to another state.

Restrictions.

11. In the case of a non-resident individual, the deductions allowed in this section shall be allowed only if and to the extent that they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

Deductions of non-resident individuals restricted.

SEC. 323. *Items not deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

Items not deductible.

(a). Personal, living, or family expenses.

Living expenses.

(b). Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

Betterments.

(c). Any amount expended in restoring property for which an allowance is or has been made.

Restoration of property.

(d). Premiums paid on any life insurance policy.

Life insurance premiums.

(e). Contributions or gifts made by corporations.

Gifts of corporations.

SEC. 324. *Exemptions.*

Exemptions.

1. There shall be deducted from the net income the following exemptions:

Single individual,
\$1,000.

(a). In the case of a single individual, a personal exemption of one thousand dollars (\$1,000.00).

Married man or
household head,
\$2,000.

(b). In the case of a married man with a wife living with him, two thousand dollars (\$2,000.00), or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars (\$2,000.00).

Widowed parent,
\$2,000.

(c). In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars.

Dependents,
\$200 each.

(d). Two hundred dollars (\$200.00) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

Fiduciary, \$1,000.

(e). In the case of a fiduciary, if taxable under clause (a) of paragraph one of Section three hundred and fifteen, a personal exemption of one thousand dollars (\$1,000.00); if taxable under clause (b) of said paragraph, an exemption of one thousand dollars (\$1,000.00); *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph, the same exemptions to which the beneficiary would be entitled.

Same as to
surviving wife
or husband.

(f). A married woman having a separate and independent income, one thousand dollars (\$1,000.00).

Separate income
of married
woman, \$1,000.

Exemptions on
residents with
income from
another state and
on non-residents.

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to non-resident having a taxable income in this State unless the entire income of such resident or non-resident individual is shown in the return of such resident or non-resident; and if the entire income is so shown, the exemption shall be prorated in the proportion of the income in this State to the total income.

Income status
on last day
of year.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 325. *Credit for taxes in case of taxpayers other than residents of the State.*

Credit allowed
non-residents
for taxes paid
elsewhere.

Whenever a taxpayer other than a resident of the State has become liable to income tax to the state or country

where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws, or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

Reciprocity
necessary.

SEC. 326. *Returns.*

1. Every resident or non-resident having a net income during the income year taxable in this State of one thousand dollars (\$1,000.00) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000.00) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. Every resident of the State having gross income in excess of five thousand dollars (\$5,000.00) and every non-resident having gross income within this State in excess of five thousand (\$5,000.00) dollars shall be required to make a return. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

Those required to
make returns.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

Filing required
where gross
income exceeds
\$5,000.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

Returns by
authorized
agents.

Verification of
corporate
returns.

4. (a) The return of an individual, who, while living, received income in excess of the exemption during the income

Returns of indi-
viduals dying
during year.

year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and the tax shall be levied upon and collected from his estate.

Same as to corporations dissolved during year.

(b) Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.

Commissioner may investigate distorted returns.

5. When the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price fixing, charges for service, or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

Commissioner to investigate returns of corporations seeking to reduce income tax liability.

6. When any corporation liable to taxation under this act conducts its business in such a manner as either directly or indirectly to benefit the members or stockholders thereof or any person interested in such business by selling its products or goods or commodities in which it deals at less than the fair price which might be obtained therefor, or where a corporation, a substantial portion of whose capital stock is owned either directly or indirectly by another corporation, acquires and disposes of the products of the corporation so owning a substantial portion of its stock in such a manner as to create a loss or improper net income for either of said corporations, or where a corporation, owning directly or indirectly a substantial portion of the stock of another corporation, acquires and disposes of the products of the corporation of which it so owns a substantial portion of the stock, in such manner as to create a loss or improper net income for either of said corporations, the Commissioner of Revenue may determine the amount of taxable income of either or any such corporations for the calendar or fiscal year, having due regard to the reasonable profits which, but for such arrangement or understanding, might or could have been obtained by the corporation or corporations liable to taxation under this act from dealing in such products, goods or commodities.

Determining true income.

SEC. 327. *Fiduciary returns.*

1. Every fiduciary subject to taxation under the provisions of this act, as provided in Section three hundred and fifteen hereof, shall make a return under oath for the individual, estate, or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over; or, if any dividends are received from stock in corporations not incorporated in this State.

Returns of
fiduciaries.

On estates held.

2. The return made by a fiduciary shall state specifically the items of gross income and the deductions and exemptions allowed by this act, and such other facts as the Commissioner of Revenue may prescribe.

Contents.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

Subject to same
rules as
individuals.SEC. 328. *Information at the source.*

1. Every individual, partnership, corporation, joint-stock company or association, or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the State or of any political subdivision of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits, and incomes above exemptions allowed in this act, paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

Information at
source.Return required
of every taxpayer
with income of
\$1,000 or over.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

Partnership
returns to show
distributive shares.

3. Every fiduciary shall make, under oath, a return for the individual, estate, or trust for whom or for which he acts if the net income thereof, distributed or distributable to beneficiaries during the year, is one thousand dollars or over, in which case the fiduciary shall set forth in such return the

Returns of
fiduciaries on
estates yielding
income of
\$1,000 or more.

Contents.

items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each, and the amount, if any, lawfully retained by him for future distribution.

Corporations to report on tax-payers receiving dividends.

4. Every corporation doing business or having a place of business in this State shall file with the Commissioner of Revenue on such form and in such manner as he may prescribe the names and addresses of all taxpayers, residents of North Carolina, to whom dividends have been paid and the amount of such dividends during the income year.

SEC. 329. *Time and place of filing returns.*

Form of returns.

Returns shall be in such form as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office, or at any branch office which he may establish, on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State, and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Filing at Raleigh or branch office on or before March 15.

Extensions.

Affidavit on return.

Blank forms furnished by Commissioner.

SEC. 330. (*Obsolete.*)

SEC. 331. *Failure to file returns; supplementary returns.*

Commissioner may order filing of original or supplementary returns.

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return or otherwise the Commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him under oath of the taxpayer, and to be added to or

Compelling disclosure of omitted items.

deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Commissioner may proceed under the provisions of Section three hundred and thirty-four of this act, whether or not he requires a return or a supplementary return under this section.

COLLECTION AND ENFORCEMENT OF TAX

SEC. 332. *Time and place of payment of tax.*

(1). The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the amount of the tax exceeds one hundred dollars (\$100.00), payment may be made in two installments: One-half on the date the return is filed, one-half on or before September fifteenth following, with interest on the deferred payment at the rate of six per cent per annum.

(2). If the time for filing the return be extended, interest at the rate of six per cent per annum from the time when the return was originally required to be filed to the time of payment shall be added and paid.

(3). The tax may be paid with uncertified check during such time and under such regulations as the Commissioner of Revenue shall prescribe; but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties the same as if such check had not been tendered.

SEC. 333. *Examination of returns.*

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine and compute the tax, and the amount so computed by the Commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within thirty days after notice of the amount shall be mailed by the Commissioner, and any overpayment of tax shall be returned within thirty days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty on additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

Collection and enforcement of tax.

Tax payable where return is filed.

Two installments if tax over \$100.

Interest added.

Interest added on extensions.

Checks acceptable.

Returned check incurs penalties.

Examination of returns.

Commissioner to compute tax upon payment.

Notice of excess.

Refund of overpayments.

No penalty on unintended understatements.

Penalty for negligence.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and, in addition, interest at the rate of six per cent per annum until paid.

Penalty for fraudulent statements.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per centum per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

Date from which interest is computed.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

Corrections and changes.

SEC. 334. *Corrections and changes.*

Taxpayer to notify Commissioner of any changes in Federal return.

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer, within thirty days after receipt of Internal Revenue Agent's report or supplemental report reflecting the corrected net income, shall make return under oath or affirmation to the Commissioner of Revenue of such corrected net income. The Commissioner of Revenue shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected; and if there shall have been an overpayment of the tax the said Commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess: *Provided*, that any taxpayer who fails to comply with this section as to making report of such change as made by Federal Government within the time specified shall be subject to all penalties as provided in Section 336 of this act, in case of additional tax due, and shall forfeit his rights to any refund due by reason of such change.

Reassessments.

Penalty for failure to report such change.

Additional taxes.

SEC. 335. *Additional taxes.*

Notice to taxpayer of deficiency.

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, give notice in writing to the taxpayer of such

deficiency. Any taxpayer feeling aggrieved by such proposed assessment shall be entitled to a hearing before the Commissioner of Revenue, if within thirty days after giving notice of such proposed assessment he shall apply for such hearing in writing, explaining in detail his objections to same. If no request for such hearing is so made, such proposed assessment shall be final and conclusive. If the request for hearing is made, the taxpayer shall be heard by the Commissioner of Revenue, and after such hearing the Commissioner of Revenue shall render his decision. The taxpayer shall be advised of his decision by registered mail and such amount shall be due within ten days after notice is given. The provisions of this act with respect to revision and appeal shall apply to the tax so assessed. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns.

Hearing.

Notice of decision
to taxpayer.

SEC. 336. *Penalties.*

Penalties.

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed, until paid.

Penalty for
failure to file
return and
pay tax.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent per month or fraction thereof, from the time such return was required to be filed, until paid, but the additional amount shall not be less than five dollars (\$5.00).

Penalty for wilful
failure.

3. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights

Mandamus to
compel filing
of return.Hearing on
petition.

Judgment.	of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's offices in any county, and, except as aforesaid, shall be returnable as the court shall order.
Venue of violations of Act.	4. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be <i>prima facie</i> evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.
Determination by Commissioner of income of delinquents.	5. If any taxpayer who has failed to file a return or has filed an incorrect or insufficient return, and has been notified by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner may, in his discretion, allow further time for the filing of a return in such case.
Extensions.	6. Any person required under this act to pay any tax or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information for the purposes of computation, assessment or collection of any tax imposed by this act, who wilfully fails to pay this tax, make such return, keep such records or supply such information at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than \$500.00 or imprisoned not exceeding six months, or punished by both such fine and imprisonment at the discretion of the court, within the limitations aforesaid.
Penalty for failure to file return, keep records or supply information.	
Made misdemeanor.	
Revision and appeal.	REVISION AND APPEAL
	SEC. 340. <i>Revision by Commissioner of Revenue.</i>
Application to Commissioner for revision of tax assessed.	A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him at any time within three years from the time of the filing of the return or from the date of the notice of assessment of any additional tax. The Commissioner shall grant a hearing thereon, and if upon such hearing he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts, and adjust the computation of tax accordingly. The Commissioner shall notify the taxpayer of his determination,
Hearing.	
Adjustment.	

and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

SEC. 341. *Appeal.*

Any taxpayer may file formal exceptions to a finding by the Commissioner of Revenue, under the provisions of this article with respect to his taxable income, either to a matter of fact or law, as far as possible stating such exceptions separately. After they are filed, the Commissioner shall pass upon the same formally, and notify the taxpayer immediately of his findings upon these exceptions. The taxpayer may, within ten days after notification of the Commissioner's ruling upon these exceptions, appeal to the Superior Court of Wake County, upon paying the tax assessed by the Commissioner and giving a bond for costs in the sum of two hundred dollars (\$200.00): *Provided*, the taxpayer may within the above prescribed time first appeal to the State Board of Assessment on the exceptions to the findings of the Commissioner; and *Provided further*, that the Commissioner may in his discretion require a surety bond or a deposit of State or Government bonds in double the amount of the alleged deficiency. Appeal may then be taken by either the taxpayer or the Commissioner to the Superior Court of Wake County as provided herein. Upon receipt of such notice and the taxes paid, and the filing of the cost bond in the sum of two hundred dollars (\$200.00), the Commissioner shall certify the record to the Superior Court of Wake County. In the Superior Court the proceedings shall be as follows:

The cause shall be entitled, "State of North Carolina on Relation of the Commissioner of Revenue vs. Appellant" (giving name). If there are exceptions to facts found by the Commissioner, it shall be placed on the civil issue docket of such court and shall have precedence of other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of such civil actions, except that the findings of the Commissioner shall be *prima facie* correct. If only issues of law, or if issues of fact are raised, and the appellant shall waive jury trial at the time of taking the appeal, the appeal may be had to the Superior Court of the county in which the appellant resides, and the cause shall be heard by the judge holding court in the judicial district in which the appeal is docketed, at chambers, upon ten days' notice to the parties of the time and place of hearing, and the said judge shall pass upon and determine all issues, both of law and fact, the State hereby waiving in such cases a trial by jury. Either party may appeal to the Supreme Court from the judgment of the Superior Court under the rules and regu-

Appeal.

Exceptions to findings of Commissioner.

Appeal to Superior Court.

Cost bond.

Appeal to State Board of Assessment.

Bond for deficiency.

Certification of record.

Procedure.

Title of cause.

Precedence.

Waiving jury trial.

Hearing by Judge.

Appeal to Supreme Court.

Advancing cause for hearing.

Refund of assessments illegally made, with interest.

lations prescribed by law for appeals, except that the State, if it should appeal, shall not be required to give any undertaking or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on its docket so as to give the same a speedy hearing. Any taxes, interest, or penalties paid, found by the Court to be in excess of those which can be legally assessed, shall be ordered refunded to the taxpayer, with interest from the time of payment.

ARTICLE V

SCHEDULE E

Schedule E.

Emergency Revenue Act.

EMERGENCY REVENUE FOR STATE PURPOSES—FOR THE BENEFIT OF THE PUBLIC SCHOOL SYSTEM OF THE STATE.

Title.

SEC. 400. *Short title.*

This act shall be known and may be cited as the Emergency Revenue Act of one thousand nine hundred and thirty-five.

Purpose to provide school revenue.

SEC. 401. *Purpose.*

The taxes levied in this article are to provide emergency revenue for the support of the public schools of the State in substitution for the taxes formerly levied on property for this purpose. They are levied for the biennium of fiscal years beginning July 1, 1935, and ending June 30, 1937.

Levied for ensuing biennium.

Sales tax on retailers as privilege tax.

The tax upon the retail sale of merchandise to persons in this State is levied as a license or privilege tax for engaging or continuing in the business of merchandising as defined in this act, but merchants may add to the price of merchandise the amount of the tax on the sale thereof, and when so added shall constitute a part of such price, shall be a debt from purchaser to merchant until paid, and shall be recoverable at law in the same manner as other debts. It is the purpose and intent of this act that the tax levied hereunder shall be added to the sales price of merchandise and thereby be passed on to the consumer instead of being absorbed by the merchant.

Adding to purchase price.

Intent to pass tax on to consumer.

Offer publicly to absorb tax made misdemeanor.

Intent of section.

Valid parts of Act upheld.

Any retail merchant who shall by any character of public advertisement offer to absorb the tax levied in this article upon the retail sale of merchandise, or in any manner, directly or indirectly, advertise that the tax herein imposed is not considered as an element in the price to the consumer, shall be guilty of a misdemeanor. The provisions of this section are deemed necessary to prevent fraud and unfair trade practices, but it is the intent of the General Assembly that if one or both of such provisions be held unconstitutional and void, that such invalid provision or provisions be considered separable and that the balance of this act be given effect.

SEC. 402. *Contingency.*

If the Government of the United States shall, at any time during the biennium for which taxes are levied in this article, enact any form of sales or production tax distributable in whole or in part to the several states, the Governor and Council of State shall estimate the proportion of such tax distribution to this State, and shall by proclamation of the Governor abate a uniform percentage of all the taxes levied in this article equal in estimated revenue yield to the estimated proportion of yield of such Federal tax, and from and after the effective date of such proclamation the Commissioner of Revenue shall enforce and collect only the remaining percentage of taxes levied in this article.

Enactment of
Federal sales tax
distributable to
State reduces
State sales tax
in same
proportion.

SEC. 404. *Definitions.*

Definitions.

For the purposes of this article:

1. The word "person" shall mean any person, firm, partnership, association, or corporation.

Person.

2. The word "Commissioner" shall mean the Commissioner of Revenue of the State of North Carolina.

Commissioner.

3. The word "merchant" shall include any individual, firm, or corporation, domestic or foreign, subject to the tax imposed by this article.

Merchant.

4. The words "wholesale merchant" shall mean every person who engages in the business of buying any articles of commerce and selling same to merchants for resale. The sale of any article of merchandise by any "wholesale merchant" to anyone other than a merchant for resale shall be taxable at the rate of tax provided in this article upon the retail sale of merchandise. In the interpretation of this act the sale of any articles of commerce by any wholesale merchant to anyone not taxable under this act as a retail merchant, except as otherwise provided in this act, shall be taxable by the wholesale merchant at the rate of tax provided in this article upon the retail sales of merchandise. The Commissioner of Revenue is authorized to make appropriate regulations, consistent with this act, to prevent abuse with respect to existing regulations defining transactions entitled to the rate of tax levied on sales at wholesale.

Wholesale
merchant.

Taxing wholesale
articles.

Regulations.

5. Any person, firm, or corporation engaged in the business of selling mill machinery, mill machinery parts and accessories, or selling machinery and machinery parts and accessories for manufacturing industries and plants, and the sale of cotton and tobacco and other farm products by others than producers to others for processing or manufacture, shall be considered a "wholesale merchant" for the purposes of this

Dealers in mill
machinery.

Sellers of farm
products.

act to the extent of such sale of machinery parts and accessories and cotton and tobacco and other farm products to manufacturers.

Retail merchant.

6. The words "retail merchant" shall mean every person who engages in the business of buying or acquiring by consignment or otherwise any articles of commerce and selling same at retail.

Retail.

7. The word "retail" shall mean the sale of any articles of commerce in any quantity or quantities for any use or purpose on the part of the purchaser other than for resale.

Sale.

8. The word "sale" shall mean any transfer of the ownership or title of tangible personal property to the consumer for use and not for purposes of resale, for any kind of consideration. Transactions whereby the title is ultimately to pass, and whether such transactions are called leases, conditional sales, or by any other name, and although possession is retained for security, shall be sales.

Not intent of section to tax processing.

9. It is not the purpose of this section to impose a tax upon the business of producing, manufacturing, mixing, blending, or processing any articles of commerce, or upon the sale of such articles of commerce by anyone who engages in the business of producing, manufacturing, mixing, blending, or processing, but shall apply to anyone engaged in either of those businesses if and to the extent that articles of commerce are bought and sold at retail in connection with such business in substantially the same form in which they are bought.

Gross sales.

10. The words "gross sales" shall mean the gross sales price at which such sales were made, whether for cash or on time, and if on time, the price charged on the books for such sales, without allowance for cash discount, and shall be reported as sales with reference to the time of delivery to the purchaser, except as this provision is modified by Section 408 of this article.

Reports of.

Second-hand articles taken in on new.

11. When in the sale of a new article, a second-hand or used article is taken in part payment, the sale of the new article shall be reported at the full gross sale price. The resale of second-hand or used articles, taken in part payment in the sale of new articles, or the resale of articles repossessed by the vendor, may be excluded from gross sales taxable under this act if separate record is kept of all such transactions in such manner as may be prescribed or approved by the Commissioner of Revenue, it being the purpose herein that the used article accepted as part payment for a new article be excluded from the gross sales taxable, and that articles repossessed by the vendor and resold be excluded.

Exclusion from gross sales.

Maximum tax of \$10 on any one article.

12. The maximum tax that shall be imposed upon any single article of merchandise shall be ten dollars (\$10), and

as an additional means of enforcement of the payment of the tax herein levied the Department of Revenue shall not issue a license plate or a certificate of title for any new or used motor vehicle sold by any merchant or licensed dealer until the tax levied for the sale of same under this act has been paid, or a certificate duly signed by a licensed dealer is filed at the time the application for license plate or title is made for such motor vehicle; such certificate to be on such form as may be prescribed by the Commissioner of Revenue and that such certificate shall show that the said licensed dealer has assumed the responsibility for the payment of the tax levied under this act and agrees to report and remit the tax in his next regular monthly sales tax report required to be filed under this act.

Issuance of title or license plate for motor vehicles prohibited until tax paid.

13. In addition to the taxes levied in this act or in any other law there is hereby levied and imposed upon every person, for the privilege of using the streets and highways of this State, a tax of three per cent of the sales price of any new or used motor vehicle purchased or acquired for use on the streets and highways of this State requiring registration thereof under Section 2621 (6), Consolidated Statutes, which said amount shall be paid to the Commissioner of Revenue at the time of applying for registration of such motor vehicle, or certificate of title for same. No certificate of title or registration plate shall be issued for same unless and until said tax has been paid: *Provided, however*, if such person, so applying for registration and license plate for such motor vehicle, or certificate of title therefor, shall furnish to the Commissioner of Revenue a certificate from a licensed motor vehicle dealer in this State upon a form furnished by the Commissioner certifying that such person has paid the tax thereon levied in this act, the tax herein levied shall be remitted to such person to avoid in effect double taxation on said motor vehicle under this act. The term "motor vehicle" as used in this section shall include trailers.

Sales tax on motor vehicles.

When payable.

Avoiding double payment.

Trailers included.

SEC. 405. *Exemptions.*

Exemptions.

The taxes imposed in this article shall not apply to the sale of the following merchandise and articles of commerce:

(a). It is not the intent of this act to exempt gasoline from the retail sales tax levied in this act, nor is it considered expedient to levy a tax upon the wholesale distribution of gasoline, payable at the source of distribution, and an additional tax upon the retail sale. Therefore, to carry out the intent of this act, a proportion of the tax of six cents per gallon, to be determined in the manner herein set out, shall be deemed in satisfaction of the tax upon retail sales levied

Sales tax on gasoline to be levied.

Proportion of 6¢ gasoline tax allocated to purpose.

Quarterly determination of amount of gasoline sold.

Computation of sales tax.

Diversion.

No violation of Federal Aid Law intended.

Restrictions on diversion.

Fertilizer.

Farm products, etc.

Exceptions.

Sales to Federal or State Government.

in this act. The Director of the Budget, the Chairman of the Highway Commission and the Commissioner of Revenue shall in the first fifteen days of each quarterly period determine the total amount of gasoline sold in the State in the preceding three months, and the average retail price, inclusive of gasoline tax, and shall on this basis compute the amount of tax liability at the rate of tax levied in this act on retail sales, and the sum so computed shall be deducted from the tax of six cents per gallon, and credited by the State Treasurer to the sales tax revenue levied in this act. The allocation from the Highway Fund to the General Fund herein provided for, insofar as it may exceed the sum of one million dollars per year, shall not be made to any extent that violates the provisions of the Hayden-Cartwright Act of Congress, ratified on the 18th day of June, 1934, and that has the effect of reducing the allotment of Federal funds for construction and improvement of highways in this State. These sums shall be available only after full provision is made for the expense of collecting highway revenues, for the administration of the Highway and Public Works Commission, for the service of the debt, and for reasonable maintenance of State and County Highways and Federal aid construction, (as set out under titles XII and XIII of Section III of the Appropriation Act), and there then remains a sufficient balance or surplus, nor shall the application herein made become available to the general fund unless the Director of the Budget shall find such sum to be reasonably necessary to meet appropriations from the general fund, (not including the contingent increase in salaries beyond twenty per cent provided in the Appropriation Bill for the first year of the biennium). In construing this provision the Director of the Budget shall not be required to take into account an incidental credit balance of the general fund.

(b). Sale of commercial fertilizer on which the inspection tax is paid.

(c). Sales of products of farms, forests, waters and mines, when such sales are made by the producers, manufacturers, or fishermen. The exemptions in this article shall not extend to producers, manufacturers, or fishermen who become merchants, or who maintain a store or stores to sell or dispose of their products, nor to the sale of their products through merchants, and others acting as agents, nor sales made by peddlers.

(d). Sales made to the State of North Carolina or any of its subdivisions, including sales of merchandise and articles of commerce to agencies of State or local governments for distribution in public welfare or relief work. This exemption

shall not apply to sales made to organizations, corporations, and institutions that are not governmental agencies, owned and controlled by the State or local governments.

(e). Accounts of purchasers, representing taxable sales, on which the tax imposed has been paid, that are found to be worthless and actually charged off for income tax purposes may at corresponding periods be deducted from gross sales in so far as they represent taxable sales made after July 1, 1933, and to be added to gross sales if afterwards collected.

Deduction of bad accounts charged off.

(f). Sales of public school books on the adopted list and the selling price of which is fixed by State contract.

School books.

(g). Every merchant, selling merchandise to other merchants for resale, shall deliver to the customer a bill of sale for each sale of merchandise, whether sold for cash or on credit, and shall make and retain a duplicate or carbon copy of each such bill of sale, and shall keep a file of all such duplicate bills of sale for at least two years from date of sale, or until inspected and audited by a representative of the Department of Revenue. Failure to comply with the provisions of this subsection shall subject the seller to liability for tax upon such sales at the rate of tax levied in this act upon retail sales.

Inspection of bills of sale between merchants.

Penalty for failure to keep bills of sale.

Unless records are kept in such manner as will accurately disclose separate accounting of sales of taxable and non-taxable merchandise the exemptions herein made shall not be allowed, and it shall be the duty of the Commissioner to assess a tax upon the total gross sales, and if records are not kept showing total gross sales it shall be the duty of the Commissioner or his agents to assess a tax upon an estimation of sales upon the best information obtainable.

Separate records kept of taxable and non-taxable sales.

IMPOSITION OF TAX

Imposition of tax.

SEC. 406. *Taxes levied.*

If any person, after the 30th day of June, 1935, shall engage or continue in any business for which a privilege tax is imposed by this article, such person shall apply for and obtain from the Commissioner, upon the payment of the sum of one dollar (\$1.00), a license to engage in and conduct such business for the current tax year upon the condition that such person shall pay the tax accruing to the State of North Carolina under the provisions of this article; and he shall thereby be duly licensed to engage in and conduct such business. The license tax levied in this section shall be a continuing license until revoked for failure to comply with the provisions of this article. License issued under Article V, Chapter 445, Public Laws of 1933, for the year 1934-1935, shall be deemed a continuing license under this section.

Privilege tax of \$1 required of businesses taxed hereunder.

Continuing license.

Additional taxes.

An additional tax is hereby levied for the privilege of engaging in the business of selling tangible personal property as follows:

Wholesale merchants.

Wholesale Merchants. Upon every wholesale merchant as defined in this act an annual license tax of ten dollars (\$10.00). Such annual license shall be paid in advance within the first fifteen days of July in each year. There is also levied on each wholesale merchant an additional tax of one-twentieth of one per cent ($\frac{1}{20}$ of 1%) of the total gross sales of the business. The annual license tax herein levied may be applied as a credit against the tax on gross sales.

Annual license tax.

Also sales tax.

Retail merchants.

Retail Merchants. Upon every retail merchant as defined in this article, a tax of three per cent (3%) of the total gross sales of the business of every such retail merchant.

Tax of 3%.

Taxes payable in monthly installments.

SEC. 407. *Taxes payable.*

The taxes levied in the preceding section shall be due and payable in monthly installments on or before the 15th day of the month next succeeding the month in which the tax accrues. Every taxpayer liable for the tax imposed by this section shall on or before the 15th day of the month make out or prepare a return on the blank report form furnished by the Department of Revenue, showing the total gross sales, the sales exempted from the tax, the net taxable sales, the amount of tax covering sales in the preceding month, and shall mail same, together with the remittance for the amount of the tax, to the Commissioner. Such monthly return shall be signed by the taxpayer or a duly authorized agent of the taxpayer.

Monthly reports of taxpayers.

SEC. 408. *Credit sales.*

Any person taxable under this act having cash and credit sales may report such cash and credit sales separately, and upon making application therefor may obtain from the Commissioner an extension of time for the payment of taxes due on such credit sales. Such extension shall be granted under such rules and regulations as the Commissioner may prescribe. When such extension is granted, the taxpayer shall thereafter include in each monthly report all collections made during the month next preceding and shall pay taxes due thereon at the time of filing such report, but in no event shall the gross proceeds of credit sales be included in determining the measure of the tax to be paid until collection of such credit sales shall have been made.

Reporting cash and credit sales separately.

Extensions.

SEC. 409. *Quarterly returns.*

Obsolete.

SEC. 410. *Annual returns.*

Obsolete.

SEC. 411. *The Commissioner shall provide forms.*

Commissioner to provide forms.

The monthly returns required under this act shall be made upon forms to be prescribed by the Commissioner.

SEC. 412. *The Commissioner may extend time.*

The Commissioner for good cause may extend the time for making any return required under the provisions of this act, and may grant such additional time within which to make such return as the Commissioner may deem proper, but the time for filing any such return shall not be extended beyond the fifteenth day of the month next succeeding the regular due date of such return.

Extension of time for making returns.

Limitation on extensions.

SEC. 413. *Annual returns.*

Obsolete.

SEC. 414. *Commissioner to correct error.*

As soon as practicable after the return is filed, the Commissioner shall examine it; if it then appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed.

Correction of errors.

Excessive Payments: If the amount already paid exceeds that which should have been paid on the basis of the tax so recomputed, the excess shall be credited or refunded to the taxpayer in accordance with the provisions of this act.

Crediting or refunding excess payments.

Deficiency of Amount:

(a). If the amount already paid is less than the amount which should have been paid, the difference to the extent not covered by any credits under this act, together with interest thereon at the rate of one-half of one per centum per month from the time the tax was due, shall be paid upon notice and demand by the Commissioner.

Payment of deficiency.

Interest added.

(b). If any part of the deficiency is due to negligence or intentional disregard to authorized rules and regulations, with knowledge thereof, but without intent to defraud, there shall be added as damages ten per centum of the total amount of the deficiency in the tax, and interest in such a case shall be collected at the rate of one per centum per month of the amount of such deficiency in the tax from the time it was due, which interest and damages shall become due and payable upon notice and demand by the Commissioner.

Penalty for intentional failure to pay.

Fraudulent attempt to evade tax doubles amount due.

Interest added.

Failure to make up deficiency incurs penalties.

Sales tax declared prior lien in event of insolvency.

Suitable records must be kept by taxpayers.

Invoices preserved for two years.

Penalty for delinquent returns.

(c). If any part of the deficiency is due to fraud with intent to evade the tax, then there shall be added as damages not more than one hundred per centum of the total amount of the deficiency in the tax, and in such case the whole amount of tax unpaid, including charges so added, shall become due and payable upon notice and demand by the Commissioner, and an additional one per centum per month on the tax shall be added from the date such tax was due until paid.

(d). If the amount already paid is less than the amount which should have been paid, the Commissioner or his duly authorized agents shall notify the taxpayer of the balance due, plus such interest and damages as are set forth in (a), (b) and (c) just preceding, and if this total amount is not paid or no appeal is taken within thirty (30) days from the date of notice, such action shall be considered as a refusal on the part of the taxpayer to make a return, and the taxpayer shall be subject to such penalties or provisions as are provided in this act for failure to make a return.

If any taxpayer under this act goes into bankruptcy, receivership, or turns over his stock of merchandise by voluntary transfer to creditors, the tax liability under this article shall constitute a prior lien on such stock of merchandise, subject to execution, and/or it shall be the duty of the transferee in any such case to retain the amount of the tax due from the first sales from such stock of merchandise and to pay same to the Commissioner of Revenue.

SEC. 415. *Taxpayer must keep records; failure to make returns; duty and power of Commissioner.*

It shall be the duty of every person engaging or continuing in this State in any business for which a privilege tax is imposed by this act to keep and preserve suitable records of the gross income, gross receipts and/or gross receipts of sales of such business, and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this act. And it shall be the duty of every such person to keep and preserve, for a period of two years, all invoices of goods and merchandise purchased for resale, and all such books, invoices, and other records shall be open for examination at any time by the Commissioner or his duly authorized agent.

(a). *Delayed Returns:* If a delinquent return is received by the Commissioner or his duly authorized agents, the taxpayer shall be assessed with a five per centum penalty plus interest at one per centum per month from the date the tax was due. The penalty provided in this subsection shall not be less than one dollar (\$1.00).

(b). *Failure to Make Returns*: If the taxpayer shall fail to make or refuse to make the returns required under this act, then such returns shall be made by the Commissioner or his duly authorized agents from the best information available, and such returns shall be *prima facie* correct for the purposes of this act and the amount of tax due thereby shall be a lien against all the property of the taxpayer until discharged by payment, and if payment not be made within thirty days after demand therefor by the Commissioner or his duly authorized agents, there shall be added not more than one hundred per centum as damages, together with interest at the rate of one per centum per month from the time such tax was due. If such tax be paid within thirty days after notice by the Commissioner, then there shall be added ten per centum as damages, and interest at the rate of one per centum from the time such tax was due until paid.

Notice to delinquents to file returns.

Assessment by Commissioner.

Lien on property of taxpayer.

Penalties.

SEC. 416. *Tax shall be lien.*

The tax imposed by this act shall be a lien upon the stock of goods and/or any other property of any person subject to the provisions hereof who shall sell out his business or stock of goods, or shall quit business, and such person shall be required to make out the return provided for under Sections 407, 409, and 410 within thirty days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold sufficient of the purchase money to cover the amount of said taxes due and unpaid until such time as the former owner shall produce a receipt from the Commissioner showing that the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as above provided, and the taxes shall be due and unpaid after the thirty-day period allowed, he shall be personally liable for the payment of the taxes accrued and unpaid on account of the operation of the business by the former owner.

Tax declared lien on property of taxpayer.

Report of sale of business.

Withholding part of purchase price for tax due.

Liability of purchaser.

SEC. 417. *Aggrieved person may file a petition.*

If any person having made the return and paid the tax as provided by this act feels aggrieved by the assessment made upon him for any year by the Commissioner, or in the absence of a report if an assessment has been made by the Commissioner under the provisions of this act, the taxpayer may apply to the Commissioner by petition, in writing, within thirty days after the notice is mailed to him, for a hearing and a correction of the amount of the tax so assessed upon him by the Commissioner, in which petition he shall set forth

Petition for review and correction of tax.

Contents.

Hearing.	the reasons why such hearings should be granted and the amount in which such tax should be reduced. The Commissioner shall promptly consider such petition, and may grant such hearing or deny the same. If denied, the petitioner shall be forthwith notified thereof; if granted, the Commissioner shall notify the petitioner of the time and place fixed for such hearing. After such hearing the Commissioner may make such order in the matter as may appear to him just and lawful, and shall furnish a copy of such order to the petitioner. Any person improperly charged with any tax and required to pay the same may recover the amount paid, together with interest, in any proper action or suit against the Commissioner, and the Superior Court of the county in which the taxpayer resides or is located shall have original jurisdiction of any action to recover any tax improperly collected.
Recovery of tax improperly assessed.	In any suit to recover taxes paid or to collect taxes the court shall adjudge costs to such extent and in such manner as may be deemed equitable.
Taxing costs.	Either party to such suit shall have the right to appeal to the Supreme Court of North Carolina as now provided by law. In the event a final judgment is rendered in favor of the taxpayer in a suit to recover illegal taxes, then it shall be the duty of the State Auditor, upon receipt of a certified copy of such final judgment, to issue a warrant directed to the State Treasurer in favor of such taxpayer to pay such judgment, interest, and costs. It shall be the duty of the State Treasurer to honor such warrant and pay such judgment out of any funds in the State Treasury.
Appeal to Supreme Court.	No injunction shall be awarded by any court or judge to restrain the collection of the taxes imposed by this act, or to restrain the enforcement of this act.
Refunds.	
No injunction against collection of tax allowed.	

SEC. 418. *Warrant for collection of tax; tax shall constitute debt due State.*

Enforcement of payment of tax. If any tax imposed or any portion of such tax be not paid within thirty days after the same becomes due, the Commissioner shall proceed to enforce the payment of such tax in the manner provided by Section 473 of this act.

SEC. 419. *Annual return, when to be made.*

Obsolete.

SEC. 420. *Additional tax.*

Tax herein imposed additional to other license taxes.

The tax imposed by this act shall be in addition to all other licenses and taxes levied by law as a condition precedent to engaging in any business taxable hereunder, except as in this act otherwise specifically provided. But no county,

municipality, or district shall be authorized to levy any tax by virtue of the provisions of this article.

Remittances, how made. All remittances of taxes imposed by this act shall be made to the Commissioner by bank draft, check, cashier's check, money order, or money, who shall issue his receipts therefor to the taxpayers, when requested, and shall deposit daily all moneys received to the credit of the State Treasurer as required by law for other taxes: *Provided*, no payment other than cash shall be final discharge of liability for the tax herein assessed and levied unless and until it has been paid in cash to the Commissioner.

Remittances of taxes to Commissioner.

The Commissioner shall keep full and accurate records of all moneys received by him, and how disbursed; and shall preserve all returns filed with him under this article for a period of three years.

Commissioner's records.

SEC. 421. *Letters in report not to be divulged.*

Unless in accordance with the judicial order or as herein provided, the State Department of Revenue, its agents, clerks or stenographers, shall not divulge the gross income, gross proceeds of sales, or the amount of tax paid by any person as shown by the reports filed under the provisions of this act, except to members and employees of the State Department of Revenue, and the Income Tax Department thereof, for the purpose of checking, comparing, and correcting returns, or to the Governor, or to the Attorney General, or any other legal representative of the State in any action in respect to the amount of tax due under the provisions of this act.

Reports and taxes paid made secret.

(a). The Secretary of State shall withhold the issuance of any certificate of dissolution or withdrawal in the case of any corporation organized under the laws of this State, or organized under the laws of another state and admitted to do business in this State, until the receipt of a notice from the Commissioner to the effect that the tax levied under this act against any such corporation has been paid, if any such corporation is a taxpayer under the law, or until he shall be notified by the Commissioner that the applicant is not subject to pay a tax hereunder.

Dissolution of corporation delayed until tax paid.

SEC. 422. *Unlawful to refuse to make returns; penalty.*

It shall be unlawful for any person to fail or refuse to make the return provided to be made in this act, or to make any false or fraudulent return or false statement in any return of the tax, or any part thereof, imposed by this act; or for any person to aid or abet another in any attempt to evade the payment of the tax, or any part thereof, imposed by this act; or for the president, vice-president, secretary, or

Refusal to make returns or making false returns declared unlawful.

Other acts prohibited.

Penalty for violation.

Perjury as to filing reports.

Rules and regulations of Commissioner.

Examination of books and records by Commissioner or agents.

Judicial powers.

treasurer of any company to make or permit to be made for any company or association any false return, or any false statement in any return required by this act, with the intent to evade the payment of any tax hereunder; or for any person to fail or refuse to permit the examination of any book, paper, account, record, or other data by the Commissioner or his duly appointed agent, as required by this act; or to fail or refuse to permit the inspection or appraisal of any property by the Commissioner or his duly appointed agent, or to refuse to offer testimony or produce any record as required in this act. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and on conviction thereof shall be fined not more than five hundred dollars (\$500.00) or imprisoned not exceeding six months, or punished by both such fine and imprisonment, at the discretion of the court within the limitations aforesaid. In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or fraudulent statement, with the intent aforesaid, shall be guilty of the offense of perjury, and, on conviction thereof, shall be punished in the manner provided by law. Any company for which a false return, or a return containing a false statement as aforesaid, shall be made shall be guilty of a misdemeanor, and may be punished by a fine of not more than one thousand dollars (\$1,000.00).

SEC. 423. *Commissioner to make regulations.*

The Commissioner shall from time to time promulgate such rules and regulations not inconsistent with this act for making returns and for the ascertainment, assessment, and collection of the tax imposed hereunder as he may deem necessary to enforce its provisions, and upon request shall furnish any taxpayer with a copy of such rules and regulations.

SEC. 424. *Commissioner or agent may examine books, etc.*

The Commissioner, or his authorized agents, may examine any books, papers, records, or other data bearing upon the correctness of any return, or for the purpose of making a return where none has been made, as required by this article, and may require the attendance of any person and take his testimony with respect to any such matter, with power to administer oaths to such person or persons. If any person summoned as a witness shall fail to obey any summons to appear before the Commissioner or his authorized agent, or shall refuse to testify or answer any material question or to produce any book, record, paper, or other data when required to do so, such failure or refusal shall be reported to the Attorney General or the District Solicitor, who shall thereupon insti-

tute proceedings in the Superior Court of the county where such witness resides to compel obedience to any summons of the Commissioner, or his authorized agent. Officers who serve summonses or subpoenas, and witnesses attending, shall receive like compensation as officers and witnesses in the Superior Courts, to be paid from the proper appropriation for the administration of this act.

Compelling obedience to summons.

SEC. 425. *Excess payment; refund.*

If upon examination of any monthly return made under this act it appears that an amount of tax has been paid in excess of that properly due, then the amount in excess shall be credited against any tax or installment thereof then due from the taxpayer, under any other subsequent monthly return, or shall be refunded to the taxpayer by certificate of overpayment issued by the Commissioner to the State Auditor, which shall be investigated and approved by the Attorney General, and the Auditor shall issue his warrant on the Treasurer, which warrant shall be payable out of any funds appropriated for that purpose.

Refund of excess payments.

Certificate of overpayment.

SEC. 426. *Prior rights or actions not affected by this act.*

Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due, under the Revenue Act of 1931, prior to the date on which this act becomes effective, whether such assessment, appeal, suit, claim or action shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the sections of the Revenue Act of 1931 amended or repealed by this act are expressly continued in full force, effect, and operation for the purpose of the assessment and collection of any taxes due under any such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures, or claims for a failure to comply therewith.

Prior rights as to 1931 Revenue Act unaffected.

ARTICLE VI

GENERAL ADMINISTRATION—PENALTIES

General administration—penalties.

SEC. 450. *Failure of a person, public utility and/or public service corporation to file report.*

If any person, firm, or corporation required to file a report under any of the provisions of Schedules B and C of this act fails, refuses, or neglects to make such report as required herein within the time limited in said schedules for making such report, he or it shall pay a penalty of ten dollars (\$10.00) for each day's omission.

Penalty for failure to file reports.

Separate offenses.

SEC. 451. *Charter cancelled for failure to report.*

Forfeiture of corporate charter for failure to make return or pay tax.

Duties of Secretary of State.

Notice to corporation.

If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit, or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return, or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the records of his office, or cancel the certificate of authority of any such foreign corporation to do business in this State by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify by registered mail such domestic or foreign corporation of the action taken by him.

SEC. 452. *Penalty for exercising corporate functions after cancellation of charter.*

Penalty for conduct of business after cancellation of charter.

Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority after the same are cancelled, as provided in any section of this act, shall pay a penalty of not less than one hundred dollars nor more than one thousand, to be recovered in an action to be brought by the Commissioner of Revenue in the Superior Court of Wake County.

SEC. 453. *Corporate rights restored.*

Restoration of corporate rights upon compliance.

Certificate of compliance.

Penalty enforced.

Any corporation whose articles of incorporation or certificate of authority to do business in this State have been cancelled by the Secretary of State, as provided in Section four hundred and fifty-one of this act, or similar provisions of prior revenue acts, upon the filing, within ten years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of ten dollars, shall be entitled to again exercise its rights, privileges, and franchises

in this State; and the Secretary of State shall cancel the entry made by him under the provisions of Section four hundred and fifty-one of this act or similar provisions of prior revenue acts, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

SEC. 454. *Officers, agents, and employees; misdemeanor failing to comply with tax law.*

If any officer, agent, and/or employee of any person, firm, or corporation subject to the provisions of this act shall willfully fail, refuse, or neglect to make out, file, and/or deliver any reports or blanks, as required by such law, or to answer any question therein propounded, or to knowingly and willfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or upon proper demand to exhibit to such Commissioner of Revenue or any person duly authorized by such Commissioner any book, paper, account, record, memorandum of such person, firm, or corporation in his possession and/or under his control, he shall be guilty of a misdemeanor and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

Failure of officers, agents and employees to make reports, etc., made misdemeanor.

False statements.

Punishment.

SEC. 455. *Aiding and/or abetting officers, agents, or employees in violation of this act a misdemeanor.*

If any person, firm, or corporation shall aid, abet, direct, cause or procure any of his or its officers, agents, or employees to violate any of the provisions of this act, he or it shall be guilty of a misdemeanor, and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

Aiding and abetting made misdemeanor.

Punishment.

SEC. 456. *Each day's failure a separate offense.*

Every day during which any person, firm, or corporation subject to the provisions of this act, or any officer, agent, or employee thereof, shall wilfully fail, refuse, or neglect to observe and comply with any order, direction, or mandate of the Commissioner of Revenue, or to perform any duty enjoined by this act, shall constitute a separate and distinct offense.

Each day's failure made separate offense.

SEC. 457. *Penalty for bad checks.*

When any uncertified check is tendered in payment of any obligation to the Department of Revenue and such check shall have been returned to the office of the Commissioner of Revenue unpaid on account of insufficient funds of the drawer of said check in the bank upon which same is drawn, then and in that event an additional tax shall be imposed equal to ten

Penalty for giving bad checks.

per cent of the tax due; and in no case shall the increase of said tax because of such failure be less than one dollar nor exceeding two hundred dollars (\$200.00), and the said additional tax shall not be waived or diminished by the Commissioner of Revenue. This section shall also apply to all taxes levied or assessed by the State.

SEC. 458. *Discretion of Commissioner over penalties.*

Power to remit penalties.

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to reduce or waive any penalties provided for in this act, except the penalty provided in Section four hundred and fifty-seven relating to unpaid checks.

Remedies

REMEDIES

SEC. 470. *Tax a debt.*

Tax declared debt.

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a debt from the person, firm, or corporation liable to pay the same to the State of North Carolina.

SEC. 471. *Action for recovery of taxes.*

Action to recover taxes brought by Attorney General.

Action may be brought at any time by the Attorney General of the State at the instance of the Commissioner of Revenue, in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

SEC. 472. *Tax upon settlement of fiduciary's account.*

No final settlement by fiduciary permitted until tax paid.

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax herein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

Agreement as to amount of tax to facilitate settlement.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

SEC. 473. *Warrant for the collection of taxes.*

If any tax imposed by this act or any other tax levied by the State and payable to the Commissioner of Revenue, or any portion of such tax, and/or penalties duly assessed for the nonpayment thereof, shall not be paid within thirty days after the same becomes due and has been assessed, the Commissioner of Revenue shall certify the same in duplicate and forward one copy thereof to the Clerk of the Superior Court of the county in which the delinquent taxpayer resides or has property, and additional copies for each county in which the Commissioner of Revenue has reason to believe the delinquent taxpayer has property located, which copy so forwarded to the Clerk of the Superior Court shall be immediately docketed by said clerk and indexed on the cross-index of judgments, and from the date of such docketing shall constitute a preferred lien upon any real property which the delinquent taxpayer may own in said county, with the same force and effect as a judgment rendered by the Superior Court. The duplicate of said certificate shall be forwarded by the Commissioner of Revenue to the sheriff or sheriffs of such county or counties, and in the hands of such sheriff shall have all the force and effect of an execution issued to him by the Clerk of the Superior Court upon the judgment of the Superior Court duly docketed in said county. The said certificate shall state a return day of not less than thirty nor more than sixty days, and the sheriff receiving the same shall thereupon proceed with the collection of the sum therein set out in all respects and with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgments of the Superior Court, and shall be entitled to the same fees for his services in executing the order as is allowed by law upon executions. The sheriff shall make his return in duplicate, filing one copy with the Clerk of the Superior Court in said county and the other copy he shall forward to the Commissioner of Revenue, together with the money collected thereon, less his lawful expenses and fees: *Provided*, that all taxes herein designated and levied, except those designated and levied under Schedule "A" of this act, shall not become a lien on the real estate of any taxpayer until a warrant for the collection of the tax has been filed in the office of the Clerk of Superior Court of the county where the real estate subject to such lien is situate in accordance with the provisions of this act.

The provisions of this section are intended to be cumulative and not in substitution for any other remedies now or hereafter provided by law for the collection of taxes. All of the rights and remedies provided for taxpayers in Section

Warrant of collection issued to Sheriff in delinquent cases.

Docketing by Clerk Superior Court.

Declared lien.

Execution by Sheriffs

Return day.

Fees of Sheriff.

Return.

Time of taxes becoming lien.

Provisions of section declared cumulative.

five hundred and ten of this act for the recovery of any tax improperly collected are hereby expressly reserved to such taxpayers, but the provisions therein shall not hinder or delay the execution of the process in this section.

SEC. 474. *Taxes recoverable by action.*

Actions brought
to recover
taxes due.

Venue.

Duties of
Attorney General.

Allegations.

Upon the failure of any corporation to pay the taxes, fees, and penalties prescribed by Schedules "B" and "C" of this act, the Commissioner of Revenue may certify same to the sheriff of the county in which such company may own property, for collection as provided in this act; and if collection is not made, such taxes or fees and penalties thereon may be recovered in an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such corporation is doing business, or in any county in which such corporation owns property. The Attorney General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

Additional
remedies.

Injunction to
restrain carrying
on business un-
til reports are
filed or taxes
paid.

SEC. 475. *Additional remedies.*

In addition to all other remedies for the collection of any taxes or fees due under the provisions of this act, the Attorney General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees, or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not an agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the mak-

ing and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State; and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties, for failure to make or file such reports or returns, such court shall grant and issue such injunction.

Petition for.

SEC. 476. *Failure of sheriff to execute order.*

If any sheriff of this State shall wilfully fail, refuse, or neglect to execute any order directed to him by the Commissioner of Revenue and within the time provided in this act, the official bond of such sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer.

Liability of
Sheriffs failing
to perform
duties.

SEC. 477. *Actions, when tried.*

All actions or processes brought in any of the Superior courts of this State, under provisions of this act, shall have precedence over any other civil causes pending in such courts, and the courts shall always be deemed open for trial of any such action or proceeding brought therein.

Priority of actions
over other civil
causes.

GENERAL PROVISIONS

General provisions.

SEC. 490. *Taxes payable in national currency; for what period, and when a lien.*

The taxes herein designated and levied shall be payable in the existing national currency. State, county, and municipal taxes levied for any and all purposes pursuant to this act shall be for the fiscal year in which they become due, except as otherwise provided, and the lien of such taxes shall attach to all real estate of the taxpayer within the State, which shall attach annually on the date that such taxes are due and payable, and shall continue until such taxes, with any interest, penalty, and costs which shall accrue thereon, shall be paid.

Taxes payable in
national currency.

When due.
Declared lien on
real estate.

SEC. 491. *Municipalities not to levy income and inheritance tax.*

No city, town, township, or county shall levy any tax on income or inheritance.

No income or
inheritance taxes
to be levied by
local units.

SEC. 492. *State taxes.*

Taxes herein
levied are for
State expense.

The taxes levied in this act are for the expenses of the State government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

Unpaid school
taxes to be
collected.

The taxes levied under authority of Section 492 of Chapter 427 of the Public Laws of 1931, and remaining unpaid, shall be collected in the same manner as other county taxes and accounted for in the same manner as other taxes under the Daily Deposit Act. The county treasurer or other officer receiving such taxes in each county shall remit to the Treasurer of the State on the first and fifteenth days of each month all taxes collected up to the time of such remittance under the levy therein provided for, and such remittance to the State Treasurer shall also include the proportion of all poll taxes collected required by the Constitution of the State to be used for educational purposes.

Remitting to
State Treasurer.

Such taxes subject
to discounts and
penalties.

The tax levy therein provided for shall be subject to the same discounts and penalties as provided by law for other county taxes and there shall be allowed the same percentage for collecting such taxes as for other county taxes. The obligation to the State under the levy therein provided for shall run against all taxes that become delinquent; and with respect to any property that may be sold for taxes, any public officer receiving such delinquent taxes, when and if such property may be redeemed or such tax obligations in any manner satisfied, shall remit such proportionate part of such tax levy to the State Treasurer within fifteen days after receipt of same. At the end of each fiscal year the county accountant shall furnish the State Treasurer a statement of the total amount of taxes levied in accordance with the provisions of this section that are uncollected at the end of the fiscal year.

Remitting taxes
after tax sales.

Statement
rendered.

SEC. 493. *Tax exemption repealed.*

Conflicting exemp-
tions repealed.

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation, except property belonging to the United States and to municipal corporations, and property held for the benefit of churches, religious societies,

Lawful exemp-
tions enumerated.

charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation, or rent, shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investment shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.

Property held for investment or speculation not exempt.

SEC. 494. *Law applicable to foreign corporations.*

All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers.

Act applicable to foreign corporations.

SEC. 495. *Information must be furnished.*

Each company, firm, corporation, person, association, co-partnership, or public utility shall furnish the Commissioner of Revenue, in the form of returns prescribed by him, all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the said Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

Commissioner may require additional information.

SEC. 496. *Returns required.*

Any company, firm, corporation, person, association, co-partnership, or public utility receiving from the Commissioner of Revenue any blanks, requiring information, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

Blanks furnished by Commissioner to be properly filled out.

The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner, or agent, and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

Verification of answers to questions.

SEC. 497. *Personal liability of officers, trustees, or receivers.*

Any officer, trustee, or receiver of any corporation required to file report with the Commissioner of Revenue, having in his custody funds of the corporation, who allows said funds

Personal liability of corporate officers allowing distribution of funds before payment of tax.

to be paid out or distributed to the stockholders of said corporation without having satisfied the State Board of Assessment or Commissioner of Revenue for any State taxes which are due or have accrued, shall be personally responsible for the payment of said tax, and in addition thereto shall be subject to a penalty of not more than the amount of the tax, nor less than twenty-five per cent of such tax found to be due or accrued.

SEC. 498. *Blanks furnished by Commissioner of Revenue.*

Suitable blanks
furnished by
Commissioner.

The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purposes of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, co-partnership, or public utility subject thereto.

SEC. 499. *Commissioner of Revenue to keep records.*

Tax records to be
kept by Com-
missioner.

Contents.

Monthly reports
to Budget Bureau.

The Commissioner of Revenue shall keep books of account and records of collections of taxes as may be prescribed by the Director of the Budget; shall keep an assessment roll for the taxes levied, assessed, and collected under this act, showing in same the name of each taxpayer, the amount of tax assessed against each, when assessed, the increase or decrease in such assessment; the penalties imposed and collected, and the total tax paid; and shall make monthly reports to the Director of the Budget and to the Auditor and/or State Treasurer of all collections of taxes on such forms as prescribed by the Director of the Budget.

SEC. 500. *Publication of statistics.*

Annual publication
of statistics.

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

SEC. 501. *Powers of Commissioner of Revenue.*

Right of Commis-
sioner to examine
books and records
of taxpayer.

Judicial powers.

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the tax due by any taxpayer under this act, shall have power to examine or cause to be examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony

and require proof material for his information, with power to administer oaths to such person or persons.

SEC. 502. *Secrecy required of officials—penalty for violation.*

(a). Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, clerk, other officer, employee, or former officer or employee, to divulge and make known in any manner the amount of income, income tax or other taxes, or any particulars set forth or disclosed in any report or return required under this act.

Tax matters not to be divulged except on court order.

(b). Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns, and the items thereof; the inspection of such reports or returns by the Governor, Attorney General, or their duly authorized representative; or the inspection by a legal representative of the State of the report or return of any taxpayer who shall bring an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this act; nor shall the provisions of this section prohibit the Department of Revenue furnishing information to other governmental agencies, of persons and firms properly licensed under Schedule B of this act.

Publication of statistics unaffected.

Right of inspection of reports by State officials in certain cases.

(c). Reports and returns shall be preserved for three years, and thereafter until the Commissioner of Revenue shall order the same to be destroyed.

Preservation of reports and returns.

(d). Any person, officer, agent, clerk, employee, or former officer or employee violating the provisions of this section shall be guilty of a misdemeanor, and fined not less than two hundred dollars (\$200.00) nor more than one thousand dollars (\$1,000.00) and/or imprisoned, in the discretion of the court; and if such offending person be an officer or employee of the State, he shall be dismissed from such office or employment, and shall not hold any public office or employment in this State for a period of five years thereafter.

Violation made misdemeanor.

Dismissal of State's employees.

(e). Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the revenue officer of any state imposing any of the taxes imposed in this act, or the duly authorized representative of either, to inspect the report or return of any taxpayer; or may furnish such officer or his authorized agent an abstract of the report or return of any taxpayer; or supply such officer with information concerning any item contained in any report or return,

Inspection of records permitted Federal officials and those of other states.

Reciprocity
required.

or disclosed by the report of any investigation of such report or return of any taxpayer. Such permission, however, shall be granted or such information furnished to such officer, or his duly authorized representative, only if the statutes of the United States or of such other state grants substantially similar privilege to the Commissioner of Revenue of this State or his duly authorized representative.

SEC. 503. *Deputies and clerks.*

Clerks and
deputies of Com-
missioner.

The Commissioner of Revenue may appoint such deputies, clerks, and assistants under his direction as may be necessary to administer the laws relating to the assessment and collection of all taxes provided for in this act; may remove and discharge same at his discretion, and shall fix their compensation within the rules and regulations prescribed by law.

Removal.

Compensation.

SEC. 504. *Commissioner and deputies to administer oaths.*

Commissioner
and deputies
may administer
oaths.

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this act or under the rules and regulations of the Commissioner of Revenue, and shall have access to the books and records of any person, firm, corporation, county, or municipality in this State.

Access to
records.

SEC. 505. *Rules and regulations.*

Rules and regu-
lations of Com-
missioner.

The Commissioner of Revenue may, from time to time, make, prescribe, and publish such rules and regulations, not inconsistent with this act, as may be needful to enforce its provisions.

SEC. 506. *Time for filing reports extended.*

Power of Commis-
sioner to extend.

The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any person, firm, or corporation or public utility a further specified time within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee shall be extended or postponed accordingly.

SEC. 507. *Construction of the act; population.*

Construction of
Act by Com-
missioner.

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income, or other taxes. Such decisions by the Commissioner of Revenue shall be *prima facie* correct, and a pro-

tection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: *Provided*, that if any city or town in this State has extended its limits since the last census period, and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

Determination of taxes based on population.

Where municipality has extended corporate limits.

SEC. 508. *When increases operative.*

In all instances in which the taxes are increased or decreased or new taxes imposed under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and thirty-five, such increase or decrease shall become operative only from and after the thirty-first day of May, one thousand nine hundred and thirty-five.

Increase or decrease in taxes effective as of June 1, 1935.

SEC. 509. *Authority for imposition of tax.*

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

Act constitutes authority for imposition of taxes.

SEC. 510. *Taxes to be paid.*

No court of this State shall entertain a suit of any kind brought for the purpose of preventing the collection of any tax imposed in this act. Whenever a person shall have a valid defense to the enforcement of the collection of a tax assessed or charged against him or his property, such person shall pay such tax to the proper officer, and notify such officer in writing that he pays same under protest. Such payment shall be without prejudice to any defense or rights he may have in the premises, and he may, at any time within thirty days after such payment, demand the same in writing from the Commissioner of Revenue of the State, if a State

Paying taxes under protest; no injunction allowed.

Notice of protest.

Demand for refund.

Suit to recover. tax, or if a county, city, or town tax, from the treasurer thereof, for the benefit or under the authority or by request of which the same was levied; and if the same shall not be refunded within ninety days thereafter, may sue such official for the amount so demanded; and if upon the trial it shall be determined that such tax or any part thereof was levied or assessed for an illegal or unauthorized purpose, or was for any reason invalid or excessive, judgment shall be rendered therefor, with interest, and the same shall be collected as in other cases. The amount of State taxes for which judgment shall be rendered in such action shall be refunded by the State.

Refund.

SEC. 511. *Reciprocal comity.*

Comity with other states.

The courts of this State shall recognize and enforce liabilities for taxes lawfully imposed by other states which extend a like comity to this State.

SEC. 512. *Extraterritorial authority to enforce payment.*

Extraterritorial authority to enforce payment of taxes.

The Commissioner of Revenue, with the assistance of the Attorney General, is hereby empowered to bring suits in the courts of other states to collect taxes legally due this State. The officials of other states which extend a like comity to this State are empowered to sue for the collection of such taxes in the courts of this State. A certificate by the Secretary of State, under the Great Seal of the State, that such officers have authority to collect the tax shall be conclusive evidence of such authority.

SEC. 513. *Unconstitutionality or invalidity.*

Constitutional parts of Act upheld.

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

Ratified this the 9th day of May, A. D. 1935.

S.B. 413

CHAPTER 372

AN ACT TO REQUIRE BOTTLING PLANTS AND SOFT DRINK PLACES TO BE OPERATED IN A SANITARY CONDITION.

The General Assembly of North Carolina do enact:

SECTION 1. Every building or room used for the manufacture, bottling or preparation for sale of any soft drink shall be properly lighted and ventilated, and shall have floors of some material which can be flushed and washed clean with water. All manufacturing or bottling of soft drinks shall be conducted with due regard for the purity and wholesomeness of the product therein produced.

Regulations on bottling plants.

SEC. 2. The term "soft drink" as used herein shall include all soda waters, orangeade, root beers, and similar beverages, carbonated or otherwise, or ingredients used in the preparation of same.

"Soft drink" defined.

SEC. 3. The floors, walls, ceilings, furniture, receptacles, implements, and machinery of every establishment where soft drinks are manufactured, bottled, stored, sold, or distributed shall at all times be kept in a clean sanitary condition; all vessels, receptacles, utensils, tables, shelves, and machinery used in moving, handling, mixing, or processing must be thoroughly cleaned daily, all bottles and other containers used must be sterilized in caustic soda or alkali solution in not less than three per cent alkali as prescribed by the rules and regulations adopted by the Board of Agriculture.

All parts of plants and equipment required to be sterilized.

SEC. 4. Soft drinks in the process of manufacture, preparation, bottling, storing, or distribution must be protected from flies, other insects and filthy products, and, as far as may be necessary, from all other foreign or injurious contamination.

Protection from insects, etc.

SEC. 5. All refuse and other waste products subject to decomposition and decay incident to the manufacture, preparation, storing, selling, or distribution of soft drinks must be removed from the plant daily.

Removal of refuse.

SEC. 6. That the doors, windows and other openings of the syrup room used for the preparation of soft drinks by bottling establishments shall be fitted with wire screens of not coarser than fourteen-mesh wire gauze and the door or doors shall be fitted with self-closing screens.

Screening of doors and windows.

SEC. 7. Every bottling establishment shall be provided with washroom, and, if a toilet is attached, it must be of sanitary construction, and such toilet shall be separate and apart from any room used for the manufacture or bottling of soft drinks.

Washrooms and toilets.

Use of soap bark prohibited.

SEC. 8. The use of soap bark or any other substance deleterious to health in soft drinks is prohibited, and the container must bear the name of the material and the name and address of the manufacturer or jobber.

Commissioner of Agriculture to enforce Act.

SEC. 9. It shall be the duty of the Commissioner of Agriculture to enforce the provisions of this article. The food inspectors or experts of the Department of Agriculture shall have authority, during business hours, to enter, for the purpose of inspection, all buildings or rooms used for the manufacture, bottling or handling of soft drinks, and to examine the condition of same, including products before and after manufacture, machinery and all implements used; and any person who shall hinder or prevent any inspector or expert of the Department in the performance of his duty in connection with this article shall be guilty of a violation thereof.

Inspectors and their duties.

Violation made misdemeanor.

SEC. 10. Any person who shall violate any of the provisions of this article shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not to exceed twenty-five dollars for the first offense, and for each subsequent offense in the discretion of the court.

Bottlers to pay annual inspection fee.

SEC. 11. For the purpose of defraying expenses incurred in the enforcement of the provisions of this article, the owner, proprietor, or operator of each bottling plant or place where soft drinks are made or bottled operated in this State shall pay to the Commissioner of Agriculture an inspection fee of ten dollars during the month of June of each year or before any such bottling plant shall be operated thereafter.

Conflicting laws repealed.

SEC. 12. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 13. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 435

CHAPTER 373

AN ACT TO REPEAL THE ABSENTEE VOTERS LAW FOR PITT COUNTY.

The General Assembly of North Carolina do enact:

C. S. 5960-5968, amended, exempting Pitt County from Absentee Voters Law.

SECTION 1. That the provisions of Article Eight, Chapter Ninety-seven, Sections Five Thousand Nine Hundred and Sixty to Five Thousand Nine Hundred and Sixty-eight, inclusive, of the Consolidated Statutes, and all amendments thereto, shall not apply to primary or general elections held in Pitt County. *Provided*, that this act shall apply to County Officers and members of the General Assembly only.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 443

CHAPTER 374

AN ACT TO REPEAL SECTION TWO OF CHAPTER FOUR HUNDRED AND TWENTY-TWO PUBLIC LAWS OF NINETEEN HUNDRED AND THIRTY-THREE IN REGARD TO THE PAYING OF BOUNTIES FOR THE HEADS OF OUTLAWED PREDATORY BIRDS AND ANIMALS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two, of Chapter four hundred twenty-two, of the Public Laws of North Carolina, one thousand nine hundred thirty-three, is hereby repealed and all monies now in the hands of the various county game commissions shall be returned to the Department of Conservation and Development. Ch. 422, Public Laws 1933, amended, as to bounties for heads of predatory birds and animals.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 450

CHAPTER 375

AN ACT TO AMEND SECTION THIRTY-TWO OF THE LOCAL GOVERNMENT ACT, THE SAME BEING CHAPTER SIXTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AS AMENDED, AND RELATING TO SECURITY FOR DEPOSITS OF FUNDS OF LOCAL UNITS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section thirty-two of the Local Government Act, the same being Chapter sixty of the Public Laws of one thousand nine hundred thirty-one, as amended, be and the same is hereby amended as follows: Ch. 60, Public Laws 1931, Local Government Act, amended.

(a). By striking out in lines four, five and six of said section the words "in the designated depository or depositories in the manner provided for in this act" and by inserting in lieu thereof the words "in the depository or depositories designated in the manner provided by law"; Security for deposits of funds of local units.

Again amended.

(b). By striking out in lines twelve and thirteen of said section the words "but in no event less than the average daily bank balance of a unit for the preceding year";

Again amended.

(c). By striking out in lines thirty-three, thirty-four, thirty-five and thirty-six of said section the words "*Provided further* that any unit may with the approval of the Commission, instead of depositing in said depository, itself buy the bonds for its own benefit and deposit same as directed by the Commission";

Limited liability of officials when funds are secured.

(d). By adding at the end of said section the following: "Each such officer having charge or custody of the funds of a unit and the surety or sureties on his official bond, after a deposit of said funds has been secured by him in the manner hereinabove required, shall not be liable for any losses sustained by the unit by reason of the default or the insolvency of the said depository or depositories. No security shall be required for the protection of funds of a unit remitted to and received by any bank or trust company within or without the State of North Carolina for the sole and exclusive purpose of paying the maturing principal of or interest on bonds or notes of the unit, when such bank or trust company is the agreed place of payment of such principal or interest and when such funds are remitted within sixty days prior to the maturity of such principal or interest."

When security unnecessary.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed; *Provided* that nothing in this act shall be construed as to repeal any Public-Local Law of Ashe, Rockingham, and Alleghany counties relative to depositing public funds.

Certain local laws preserved.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 455

CHAPTER 376

AN ACT TO AMEND SECTION ONE THOUSAND FOURTEEN OF THE CONSOLIDATED STATUTES, RELATIVE TO THE APPOINTMENT OF CORONERS BY CLERKS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

C. S. 1014, amended.

SECTION 1. That section one thousand fourteen of the Consolidated Statutes be amended as follows: "*Provided*, that the Clerk of the Superior Court for the county shall appoint some competent person to act as coroner in any case wherein the law requires a coroner's inquest to be held when the

Interim appointment of Coroner by C. S. C.

coroner shall be out of the county, or when the coroner shall for any reason be unable to hold the necessary inquest as provided by law."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935. *

S.B. 466

CHAPTER 377

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHTY-EIGHT OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, AMENDING SECTION ONE HUNDRED FIFTY OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA OF ONE THOUSAND NINE HUNDRED NINETEEN, RELATIVE TO THE EXTENSION OF TIME FOR THE SETTLEMENT OF ESTATES.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred eighty-eight of the Public Laws of North Carolina, Session of one thousand nine hundred thirty-three, be, and the same is, hereby amended by striking out all of said act after the word "following" and inserting in lieu thereof the following:

Ch. 188, Public Laws 1933, and C. S. 150, amended.

"*Provided*, that the several clerks of the Superior Courts of this State may, in their discretion, for good cause shown, extend the time for the final settlement of any administrator or executor; *provided*, that nothing herein contained shall relieve any such administrator or executor of the duty of administering and distributing such funds and property in his hands as may be available for such purposes; *provided, further*, that any party having an interest in any such estate may, within ten days from the entry of an order extending the time for final settlement, appeal from such order to the resident or presiding judge of the district, which appeal shall be heard as is now or may hereafter be prescribed by law for the hearing of other appeals from the clerk."

Extension of time for settlement of estates.

Appeal of interested persons from extension order.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 476

CHAPTER 378

AN ACT TO AMEND SENATE BILL NUMBER ONE HUNDRED AND FORTY RATIFIED MARCH EIGHT, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE, BY ADDING A PROVISIO TO ELIMINATE CONFLICT WITH SECTION FIVE THOUSAND ONE HUNDRED AND EIGHTY-TWO, CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO LOANS MADE BY BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

S. B. 140, Public Laws 1935, amended.

Securing loans made by B. and L. Associations.

Conflicting laws repealed.

SECTION 1. That Senate Bill one hundred forty ratified March eight, one thousand nine hundred and thirty-five, be and the same is hereby amended by adding at the end of Section Three (3) the following: "*Provided*, that all loans made by Building and Loan Associations shall be secured in conformity with the requirements of Section 5182, Consolidated Statutes." And by adding at the end of Section Five (5) the words: "*Provided*, that all loans made by Building and Loan Associations shall be secured in conformity with the requirements of Section five thousand one hundred and eighty-two, Consolidated Statutes."

SEC. 2. That all Acts or parts of Acts in conflict with this Act be and the same are hereby repealed.

SEC. 3. That this Act shall be in effect from date of ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 488

CHAPTER 379

AN ACT TO REGULATE THE FEES OF CLERKS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

Fees of Clerks Superior Court.

Appeals from J. P's.

Advance court costs.

SECTION 1. That the Clerk of the Superior Court is authorized to collect from the appellant in all cases in appeals from justices of the peace court to the Superior Court four dollars as advance cost to be applied on the court cost including the process tax.

SEC. 2. That the Clerk is hereby authorized to collect as advance court cost on all suits started in any court the sum of seven dollars and fifty cents (\$7.50) for one defendant, and one dollar and a half for each additional defendant, which fees shall include any process tax or tax on suits and sheriff fees.

SEC. 3. That the fee for cross-indexing the name of each party to any action or proceeding required to be cross-indexed by law shall be ten cents for each name entered upon the cross-index records.

Cross-indexing.

SEC. 4. That the fee for docketing any judgment shall be ten cents per copy sheet, minimum charge twenty-five cents.

Docketing judgments.

SEC. 5. Auditing annual accounts of receivers, executors, guardians, administrators, administrators with will annexed, trustees for incompetents, trustees under wills, surviving partner,

Auditing annual accounts.

where the total receipts and disbursements do not exceed eleven thousand dollars, the fee shall be twenty-five cents for each one hundred dollars on receipts and disbursements or a fraction thereof through one thousand dollars. If the receipts and disbursements exceed one thousand dollars, the fee shall be for the receipts and disbursements above one thousand dollars five cents on each one hundred dollars or a fraction thereof through eleven thousand dollars. When the receipts and disbursements exceed eleven thousand dollars, the fee for the amount of same above eleven thousand dollars shall be one-tenth of one per cent on the amount of receipts and disbursements in excess of eleven thousand dollars, but in no event shall the fee be less than one dollar or more than twenty-five dollars.

Graduated according to receipts and disbursements.

SEC. 6. Auditing final accounts of receivers, executors, administrators, administrators with will annexed, collectors, trustees for incompetents, trustees under wills, guardians or surviving partner, the fee shall be fifty cents for each one hundred dollars or a fraction thereof of the total receipts and disbursements through one thousand dollars, and ten cents per each one hundred dollars or a fraction thereof on everything above one thousand dollars, but in no event shall the fee be less than two dollars; *Provided*, that when stocks, bonds or any other personal property is delivered to any heir or distributee without converting the same into cash, these fees shall be computed and charged on the same just as though they had been converted into cash; the value of said stocks, bonds, etc., to be fixed as of the date of death, or qualification of the fiduciary.

Auditing certain final accounts.

SEC. 7. Auditing final accounts of trustees, mortgagees, commissioners, or other persons, firms, or corporations selling real estate under foreclosure proceeding required to render such final report, the fee shall be twenty-five cents on each one hundred dollars of receipts and disbursements through one thousand dollars and ten cents on each one hundred dollars for everything above one thousand dollars, *provided* that the minimum fee shall be one dollar and fifty cents and the maximum fee shall not exceed twenty-five dollars.

Graduated according to receipts and disbursements.

Auditing other final accounts.

Minimum fee.

Counties excepted.

SEC. 8. That this act shall not apply to the Counties of: Bertie, Cabarrus, Chowan, Cleveland, Columbus, Franklin, Iredell, Lincoln, Martin, Mecklenburg, Montgomery, Moore, New Hanover, Pitt, Richmond, Robeson, Rockingham, Surry, Union, Jackson, Swain, Buncombe, Rowan, Orange, Avery, Wayne, Nash, Wilson, Bladen, Cumberland, Ashe, Edgecombe, Tyrrell, Person, Duplin, Vance, Davie, Guilford, Onslow, Washington, Alleghany, Haywood, Davidson, Burke, Stokes, Franklin, Catawba, Lenoir, Yancey, Jones, Pamlico, Caldwell.

Conflicting laws repealed.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 10. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 500

CHAPTER 380

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE RELATING TO THE NORTH CAROLINA PURE SEED LAW.

The General Assembly of North Carolina do enact:

Ch. 194, Public Laws 1929, amended, as to Pure Seed Law.

SECTION 1. Amend chapter one hundred and ninety-four, Public Laws of one thousand nine hundred twenty-nine, known as the Pure Seed Law, by adding after the word "seeds" in the last line of section one of said law the following: "And the term 'flower seeds' shall include the seeds of those plants grown in flower gardens for both ornamental and commercial purposes, and generally known by the name of 'flower seeds'."

"Flower seeds" defined.

Again amended.

SEC. 2. Amend section six of said chapter by adding "and Johnson grass" to the list of noxious weeds contained therein.

Again amended.

SEC. 3. Amend section nine of said chapter by inserting the words "flower seeds" after the word "seeds" in line two of said section.

Again amended.

SEC. 4. Amend section ten of said chapter by striking out all of said section and substituting the following in lieu thereof: "It shall be unlawful for any person, firm, or corporation to sell, offer or expose for sale, or distribute within the state any agricultural, vegetable or flower seeds, or mixtures of agricultural, vegetable or flower seeds, as defined in this act, for seeding purposes without complying with the requirements of this act, or to falsely mark or label as to variety or kind of agricultural, vegetable or flower seeds, or to interfere in any way with the inspectors or assistants in the discharge of their duties herein named."

Sale of seeds without complying with Act prohibited.

SEC. 5. Amend section thirteen of said chapter by striking out the words "or vegetable seeds" in lines three and four and substituting the words "or vegetable or flower seeds" in lieu thereof.

Again amended.

SEC. 6. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. This act shall be in full force and effect from and after July first, one thousand nine hundred thirty-five.

Effective date.

Ratified this the 10th day of May, A. D. 1935.

S.B. 512 CHAPTER 381

AN ACT VALIDATING SALES OF REAL ESTATE MADE BY ADMINISTRATORS DE BONIS NON OF DECEASED TRUSTEES.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases, prior to January first, nineteen hundred thirty-one, where a sale of real estate has been made by an administrator de bonis non of a deceased trustee in a deed in trust, and such administrator de bonis non advertised and conducted such sale prior to his qualification as administrator de bonis non of the deceased trustee, but qualified as such before the execution of the trustee's deed made pursuant to such sale, said sale and deed shall be valid and as effectual as though such advertisement and sale had occurred after the qualification of such administrator de bonis non.

Sale of realty by administrators d. b. n. of deceased trustees validated.

SEC. 2. This act shall not apply to pending litigation.

Pending litigation unaffected.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 530 CHAPTER 382

AN ACT TO AMEND CHAPTER ONE HUNDRED AND FORTY-SIX OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATIVE TO THE PAYMENT OF COUNTY WARRANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred forty-six of the Public Laws of one thousand nine hundred twenty-seven be, and the same is hereby, amended by inserting in line fifteen, section sixteen of said chapter, after the words "thereto apper-

Ch. 146, Public Laws 1927, amended.

Payment of county warrants.

taining," and before the words "shall be valid" the following: "and except a warrant or order for the payment of any bill or claim approved by the board of county commissioners over the disallowance of the county accountant, as above provided,".

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 540

CHAPTER 383

AN ACT TO PLACE THE NAMES OF CONFEDERATE SOLDIERS' WIDOWS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

Certain widows of Confederate Veterans placed on pension roll.

Investigation by State Board of Pensions.

SECTION 1. That Mrs. Elizabeth Wilson, Mrs. Bettie Moore, Mrs. Mellie Harris and Mrs. Macy Stocks, of Pitt County, be, and are hereby, placed on the pension roll of their County: *Provided*, that the names of those placed upon the pension roll, by virtue of this act, be referred to the State Board of Pensions, which will have full power to investigate and to remove from said pension roll anyone who in their judgment should be removed: *Provided further*, that all pensions hereby allowed and provided for shall be payable only after investigation and report by the local County Pension Board to the effect that each of said applicants is in fact a widow of a Confederate Veteran, and was married in the time limit as prescribed by law.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 566

CHAPTER 384

AN ACT TO PLACE CONFEDERATE VETERANS' WIDOWS ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Certain widows of Confederate Veterans placed on pension roll.

SECTION 1. That Quincy Josephine Whitaker, age seventy-nine, widow of Thomas Jefferson Whitaker, who was a member of Major Brittain's Company, serving in the Home Guard in Cherokee County at the close of the Civil War, married in one thousand eight hundred seventy-five; and Clementina Phillips Piercy, widow of D. W. C. Piercy, a member of the

Brittain Company serving in the Home Guard at the close of the Civil War, married in one thousand eight hundred seventy-eight, are hereby placed on the Confederate Pension Roll of Cherokee County and entitled to Class B Pension; *Provided*, the applications for the persons named shall be approved by the Local Pension Board of Cherokee County and the State Board of Pensions.

Approval by local and State Pension Boards.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 580

CHAPTER 385

AN ACT TO AMEND SECTION TWO THOUSAND ONE HUNDRED SIXTY-TWO OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two thousand one hundred sixty-two of the Consolidated Statutes be and the same is hereby amended by striking out the second sentence thereof, commencing with the word "The" and ending with the word "person," and inserting in lieu of said sentence the following: "Where such bond is executed by personal sureties the penalty in such bond must be double, at least, the value of all personal property and the rents and profits issuing from the real estate of the ward, which value is to be ascertained by the Clerk of the Superior Court by the examination, on oath, of the applicant for guardianship, or any other person, but where such bond shall be executed by a duly authorized surety company, the penalty in such bond may be fixed at not less than one and one-fourth times the value of all personal property and the rents and profits issuing from the real estate of the ward."

C. S. 2162, amended.

Personal surety bonds of guardians, penal sum.

Corporate surety bonds.

SEC. 2. That Section two thousand one hundred sixty-two of the Consolidated Statutes be and the same is hereby amended by striking out the period at the end thereof and inserting in lieu of said period a comma, and by adding thereto the following: "Except where such bond is executed by a duly authorized surety company, in which case the penalty of said bond need not exceed one and one-fourth times the amount of said real property so sold."

Again amended.

Penal amount of corporate surety bonds.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective date.

SEC. 4. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-five.

Ratified this the 10th day of May, A. D. 1935.

S.B. 581

CHAPTER 386

AN ACT TO AMEND SECTION THIRTY-THREE OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 33, amended.

SECTION 1. That Section thirty-three of the Consolidated Statutes be and the same is hereby amended by striking out the second sentence thereof, commencing with the word "The" and ending with the word "person," and inserting in lieu of said sentence the following: "Where such bond is executed by personal sureties, the penalty of such bond must be, at least, double the value of all the personal property of the deceased, but where such bond shall be executed by a duly authorized surety company, the penalty in such bond may be fixed at not less than one and one-fourth times the value of all the personal property of the deceased. The value of said personal property shall be ascertained by the Clerk by examination, on oath, of the applicant or of some other competent person."

Personal and
corporate surety
bonds of executors
and administra-
tors, penal sum.

Again amended.

SEC. 2. That Section thirty-three of the Consolidated Statutes be and the same is hereby amended by striking out the period at the end thereof and inserting in lieu of said period a comma, and by adding the following: "*Provided, however,* that where such bond shall be executed by a duly authorized surety company, the penalty of said bond need not exceed one and one-fourth times the value of said real estate."

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective date.

SEC. 4. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-five.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1149

CHAPTER 387

AN ACT TO AMEND SECTION SIX THOUSAND SEVEN HUNDRED SIXTY, VOLUME TWO, OF THE CONSOLIDATED STATUTES, AS ENACTED BY CHAPTER FIVE HUNDRED THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THREE, RELATIVE TO THE PRACTICE OF VETERINARY MEDICINE AND SURGERY.

The General Assembly of North Carolina do enact:

SECTION 1. That all of section number six thousand seven hundred and sixty of volume two of the Consolidated Statutes be, and the same is hereby stricken out and the following inserted in lieu thereof:

C. S. 6760,
amended.

"All persons who had, on the first day of January, one thousand nine hundred and thirty-five, been practicing veterinary medicine or surgery and who have for a period of twenty years paid all fees as are required by law shall be allowed to practice veterinary medicine or surgery in this State: *Provided*, they make affidavit to the effect that they have practiced veterinary medicine or surgery as a profession for a period of twenty years prior to the first day of January, one thousand nine hundred and thirty-five, and that they have for a period of twenty years prior to the first day of January, one thousand nine hundred and thirty-five, paid all fees as may have been required by law."

Right of veterinarians with 20 years' experience to practice.

Affidavit of long practice.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Payment of fees.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1320

CHAPTER 388

AN ACT RELATING TO THE FEES FOR RECORDATION OF CERTAIN FEDERAL CROP LIENS AND CHATTEL MORTGAGES IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the fees to be charged by the register of deeds of Wilson County for the recordation of crop liens or chattel mortgages given to secure loans made by any production credit association in North Carolina, as provided for by the Farm Credit Act of Congress of one thousand nine hundred and thirty-three, or loans made by the North Carolina Rural Rehabilitation Corporation, shall be not in excess of one (\$1.00) dollar for each lien.

Fees for recording Federal crop liens and chattel mortgages in Wilson County.

Application of Act.

Conflicting laws
repealed.

SEC. 2. That this act shall apply to Wilson County only.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1358

CHAPTER 389

AN ACT MAKING A SUPPLEMENTAL APPROPRIATION OF SEVEN THOUSAND FIVE HUNDRED DOLLARS A YEAR FOR THE NEXT BIENNIUM FOR THE STATE HOSPITAL AT GOLDSBORO.

The General Assembly of North Carolina do enact:

Supplemental
appropriation for
State Hospital
at Goldsboro.

SECTION 1. That in addition to the appropriation contained in the Maintenance-Appropriation Bill, previously passed at this session, a supplemental appropriation of seven thousand five hundred dollars (\$7,500) is hereby made for each year of the next biennium for the maintenance of the State Hospital at Goldsboro.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1438

CHAPTER 390

AN ACT TO AMEND CHAPTER SIXTY-TWO, SECTION THREE THOUSAND TWO HUNDRED AND SEVEN OF THE CONSOLIDATED STATUTES, RELATING TO COUNTY OFFICERS' STATEMENTS.

The General Assembly of North Carolina do enact:

C. S. 3207,
amended, as to
statements of
county officers
in Cabarrus
County.

SECTION 1. That chapter sixty-two, section three thousand two hundred and seven of the Consolidated Statutes be, and the same is hereby amended by adding after the word "Bladen" and before the word "Carteret" the word "Cabarrus" in the second paragraph of said section.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1477

CHAPTER 391

AN ACT TO AMEND SECTION SIX THOUSAND AND FIFTY-FOUR VOLUME THREE OF THE CONSOLIDATED STATUTES PLACING WATAUGA COUNTY UNDER THE STATE-WIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That Section six thousand and fifty-four of volume three of the Consolidated Statutes be and the same is hereby amended by striking out the word "Watauga" in line eight of said section, it being the intent and purpose of this act to place Watauga County under the operation of the State-wide primary law.

C. S. 6054, amended, placing Watauga County under State-wide Primary Law.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 619

CHAPTER 392

AN ACT SUPPLEMENTAL TO AND AMENDING HOUSE BILL NUMBER EIGHT HUNDRED ELEVEN, ENTITLED "AN ACT TO ENLARGE THE TERM OF OFFICE OF THE SEVERAL REGISTERS OF DEEDS OF THIS STATE."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number Eight Hundred and Eleven ratified the 9th day of May, one thousand nine hundred and thirty-five, be amended by striking out the word "Rutherford" in Section one.

H.B. 811, Public Laws 1935, amended, as to four-year term for Rutherford County Register of Deeds.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 597

CHAPTER 393

AN ACT TO PROMOTE TEMPERANCE AND PROSPERITY, AND TO ENCOURAGE THE GROWING OF GRAPES, FRUITS AND BERRIES IN NORTH CAROLINA; TO LEGALIZE THE MAKING AND SELLING OF LIGHT DOMESTIC WINES.

The General Assembly of North Carolina do enact:

Manufacture of domestic wines permitted in State.

SECTION 1. That it shall be lawful for all persons growing crops, either wild or cultivated, of grapes, fruits or berries to make therefrom light domestic wines or wines having only such alcoholic content as natural fermentation may produce, for the use of his or their family and guests.

Growers of crops may make wines.

SEC. 2. That any grower of such crops may make such wines, sell and transport the same to any person, firm, or corporation in the State engaged either as wholesaler or retailer of food products, such wines to be sold in original packages not for consumption on the premises, except in hotels and bona fide restaurants engaged in selling food and serving meals.

Sale in original packages.

Processing also permitted.

SEC. 3. Any person, firm or corporation authorized to do business in the State may, under regulations set out by the Commissioner of Agriculture and approved by the Governor, engage in the processing of fruits, grapes or berries, or juices, produced therefrom and grown within the State, by natural fermentation into light domestic wines, and such wines shall be classified and recognized as food and distributed as such.

Rules and regulations of Commissioner of Agriculture.

SEC. 4. The Commissioner of Agriculture shall promulgate and publish such reasonable rules and regulations, with the approval of the Governor, for the regulation of such wineries as may be established, and such rules and regulations shall have the force and effect of laws, after the same have been approved by the Governor.

Application for permit to sell at retail.

SEC. 5. That if any producer of wine or wines desires to sell his product at retail he may do so in any County where such sale is not prohibited by filing with the Clerk of Court of such County an application in which he shall describe the place, at which he desires to sell such wine, and the Clerk of Court shall keep a list of such applicants open to public inspection.

Counties may prohibit.

SEC. 6. That the County Board of Commissioners of any County shall have the right to prohibit the manufacture or sale of wines in said County.

Information furnished farmers.

SEC. 7. That it shall be the duty of the Department of Agriculture to disseminate to the farmers of the State in an eco-

nomical way the best information it can get of the best methods of cultivation of such crops, and the making of such light domestic wines.

SEC. 7½. That all the provisions of this act shall also apply to the manufacture, sale and transportation of fruit ciders.

Fruit ciders included.

SEC. 8. All laws and parts of laws inconsistent with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 9. If any sections of this act should be deemed unconstitutional, such unconstitutionality shall not affect other sections of this act.

Valid parts of Act upheld.

SEC. 10. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1048

CHAPTER 394

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-EIGHT, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, BEING A "UNIFORM ACT REGULATING OPERATION OF VEHICLES ON HIGHWAYS," SO AS TO PROVIDE THAT ALL CARS SOLD IN THE STATE AFTER JANUARY FIRST, ONE THOUSAND NINE HUNDRED THIRTY-SIX, SHALL BE PROVIDED WITH SAFETY GLASS THROUGHOUT AND THE HIGHWAY COMMISSION BE EMPOWERED TO ESTABLISH TESTS OF SAFETY GLASS FOR THE PROTECTION OF THE PUBLIC AGAINST LOWERED STANDARDS OF SAFETY GLASS.

The General Assembly of North Carolina do enact:

SECTION 1. That on and after January first, one thousand nine hundred and thirty-six, and except as hereinafter otherwise provided, it shall be unlawful to operate knowingly on any public highway or street in this State any motor vehicle which is registered in the State of North Carolina and which shall have been manufactured or assembled on or after January first, one thousand nine hundred and thirty-six, unless such motor vehicle be equipped with safety glass wherever glass is used in doors, windows, windshields, wings or partitions; or for a dealer to sell a motor vehicle manufactured or assembled on or after January first, one thousand nine hundred and thirty-six, for operation upon the said highways or streets unless it be so equipped. The provisions of this act shall not ap-

Safety glass required on motor vehicles after January 1, 1936, amending ch. 148, Public Laws 1927.

Sale of cars without such equipment prohibited.

Exception.

ply to any motor vehicle if such motor vehicle shall have been registered previously in another state by the owner while the owner was a bona fide resident of said other state.

"Safety glass"
defined.

SEC. 2. The term "safety glass," as used in this act, shall be construed as meaning glass so treated or combined with other materials as to reduce, in comparison with ordinary sheet glass or plate glass, the likelihood of injury to persons by glass when the glass is cracked or broken.

Motor Vehicle
Bureau to approve
types of glass.

SEC. 3. The Motor Vehicle Bureau of the Revenue Department shall approve and maintain a list of the approved types of glass, conforming to the specifications and requirements for safety glass as set forth in this act and in accordance with standards recognized by the United States Bureau of Standards, and shall not issue a license for or relicense any motor vehicle subject to the provisions of this act, unless such motor vehicle be equipped as herein provided with such approved type of glass.

Certificate of kind
of glass used
required.

SEC. 4. All bills of sale or certification of title for motor vehicles subject to the provisions of this act shall contain a certification as to the kind of glass in door windows, windshields, wings and partitions. *Provided* that the failure to make such certification shall not have the effect to invalidate such sale or contract.

Violation made
misdemeanor.

SEC. 5. The owner of any motor vehicle which is operated knowingly or any dealer who sells a motor vehicle in violation of the provisions of this act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than twenty-five dollars (\$25.00) or be imprisoned not more than thirty days, or both, in the discretion of the Court.

Conflicting laws
repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1404

CHAPTER 395

AN ACT TO AMEND HOUSE BILL ONE THOUSAND THREE HUNDRED TWENTY-FOUR, ENTITLED "AN ACT TO AMEND HOUSE BILL SIX HUNDRED FIFTY-TWO, ENTITLED 'AN ACT TO AMEND SECTION TWO, CHAPTER FIVE HUNDRED SIXTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO SALES OF REAL ESTATE FOR TAXES,' RATIFIED APRIL TWENTY-FIFTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE, SO AS TO EXEMPT GUILFORD COUNTY AND THE MUNICIPALITIES THEREIN," RATIFIED MAY SEVENTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE, SO AS TO EXEMPT THE TOWN OF GIBSONVILLE FROM THE PROVISIONS OF SAID HOUSE BILL ONE THOUSAND THREE HUNDRED TWENTY-FOUR.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill one thousand three hundred and twenty-four, entitled "An act to amend House Bill six hundred and fifty-two, entitled 'An act to amend section two, chapter five hundred and sixty, Public Laws of one thousand nine hundred and thirty-three, relating to sales of real estate for taxes,' ratified April twenty-five, one thousand nine hundred and thirty-five, so as to exempt Guilford County and the municipalities therein," ratified May seven, one thousand nine hundred and thirty-five, be, and the same is hereby amended by adding after the word "therein," in line eight of section one, the following words: "except the Town of Gibsonville."

SEC. 2. That said House Bill one thousand three hundred and twenty-four, entitled "An act to amend House Bill six hundred and fifty-two, entitled 'An act to amend section two, chapter five hundred and sixty, Public Laws of one thousand nine hundred and thirty-three, relating to sales of real estate for taxes,' ratified April twenty-five, one thousand nine hundred and thirty-five, so as to exempt Guilford County and the municipalities therein," ratified May seven, one thousand nine hundred and thirty-five, be, and the same is hereby further amended by adding the following sentence at the end of section one: "*Provided* that House Bill six hundred and fifty-two, entitled, 'An act to amend section two, chapter five hundred and sixty, Public Laws of one thousand nine hundred and thirty-three, relating to sales of real estate for taxes,' ratified April twenty-five, one thousand nine hundred and thirty-five, shall apply to the Town of Gibsonville, North Carolina."

H.B. 652 and
H.B. 1324, Public
Laws 1935,
amended, as to
sales of real
estate for taxes
in Gibsonville.

Again amended to
like effect.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1433

CHAPTER 396

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED EIGHT, OF THE CONSOLIDATED STATUTES, VOLUME THREE, RELATING TO COUNTY RECORDER'S COURT IN HYDE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1608,
amended, as to
Recorder's Court
in Hyde County.

SECTION 1. That section sixteen hundred eight of the Consolidated Statutes, Volume three, be, and the same is hereby amended by striking out the word "Hyde" in line six thereof.

Remanding from
Superior Court
of cases within
Recorder's Court
jurisdiction.

SEC. 2. Upon the establishment of a county recorder's court in Hyde County it shall be the duty of the clerk of the Superior Court of said county to transfer from the docket of the Superior Court of said county to the docket of the recorder's court for trial all cases pending in the Superior Court in the jurisdiction of said recorder's court.

C. S. C. as ex-
officio Clerk.

SEC. 3. That if and when a county recorder's court is established for Hyde County, under the provisions of section fifteen hundred sixty-three of the Consolidated Statutes, Volume one, the clerk of the Superior Court shall be ex-officio clerk of the said county recorder's court and shall receive the same fees for his services as clerk of said court as he would receive for like or similar services rendered by him as clerk of the Superior Court.

Fees.

Fees taxed to
pay Judge.

The recorder or judge of said county recorder's court shall receive as compensation for his services all the fees which shall be taxed in the bill of cost and collected for his use and benefit under the following schedule of fees: The clerk of the recorder's court shall tax against each defendant who is convicted, or who confesses his guilt, or upon whom judgment is suspended in said court in cases originally within the jurisdiction of the justices of the peace a tax fee of three dollars in each case, and in all other cases within the jurisdiction of the said recorder's court a tax fee of five dollars: *Provided, however,* that the county shall not be liable for any costs.

Fees set out.

The solicitor or prosecuting attorney in said county recorder's court shall receive a fee of five dollars for prosecuting each and every defendant in said court and the clerk of said recorder's court shall tax said fee as a part of the bill of cost in each and every case. In case there is no conviction, the solicitor or prosecuting attorney shall receive no fee or compensation for his services: *Provided, however*, that the county shall not be liable for any fees.

Fees taxed to pay Solicitor.

No fees in event of acquittal.

County not liable for fees.

SEC. 4. Said recorder's court, if and when created for Hyde County, shall have jurisdiction in all criminal cases arising in the county which are now or may hereafter be given to a justice of the peace and in addition to the jurisdiction conferred by this section shall have exclusive and original jurisdiction of all other criminal offenses committed in the county below the grade of a felony, as now defined by law, and the same are hereby declared to be petty misdemeanors.

Jurisdiction of Court.

SEC. 5. That at the next primary and at the next general election for the nomination and election of county officers and members of the General Assembly and biennially thereafter there shall be nominated in said primary and elected in said election a recorder and a solicitor or prosecuting attorney for said county recorder's court and said recorder and solicitor or prosecuting attorney shall take office on and after the first Monday in December, one thousand nine hundred thirty-six, and hold said office until their successors are duly elected and qualified.

Biennial election of Judge and Solicitor.

SEC. 6. That the right of trial by jury in said county recorder's court shall be allowed in all cases as now provided for the trial of cases by jury in municipal courts of the State.

Trial by jury.

SEC. 7. That said county recorder's court shall be held at the courthouse in Swan Quarter on the second Monday in each and every month after the ratification of this act: *Provided, however*, that the recorder may in his discretion hold special terms of court for the trial of cases when it appears that the ends of justice and the rights of all parties in interest will best be promoted and protected.

Regular terms.

Special terms.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 9. That this act shall be in force and effect from and after the establishment of a recorder's court for Hyde County.

Effective date.

Ratified this the 10th day of May, A. D. 1935.

S.B. 408

CHAPTER 397

AN ACT TO AUTHORIZE AND EMPOWER THE TREASURER OF NORTH CAROLINA TO MAKE SETTLEMENT WITH THE SEVERAL COUNTIES OF THE STATE FOR THE TAXES LEVIED UNDER SECTION 492, CHAPTER 427, OF THE PUBLIC LAWS OF 1931.

The General Assembly of North Carolina do enact:

State Treasurer to settle with counties for ad valorem school taxes of 1931.

SECTION 1. That the Treasurer of the State of North Carolina be, and he is hereby authorized and empowered to make a settlement with the several counties of the State for taxes levied under section 492, chapter 427, of the Public Laws of 1931, as follows:

Debiting counties according to abstracts.

He shall charge each county with fifteen cents on the one hundred dollars valuation of real and personal property in said county as shown by the Abstract of Listed Taxables as certified by the Department of Revenue for the year 1930; and from the gross amount thus arrived at, he shall allow actual insolvents, errors and over charges, and three per cent of the remainder for collection charges, releases and taxpayers' adjustments, and after deducting the allowances herein specified from the gross charge the sum remaining shall constitute the amount that the said county is indebted to the State under the provisions of the act aforesaid, *providing further* that in the above computation the said Treasurer shall not charge any penalties or allow any discounts except as hereinafter specified.

Credits allowed.

Computation of debt owing.

Penalties and discounts.

Payment by counties to State of balance arrived at.

SEC. 2. That each Board of County Commissioners of the several counties of the State be, and it is hereby authorized and empowered by proper resolution to pay the remainder due the State under the provisions of said act out of any fund which it may have on hand, and make a final settlement of the amount so due the State, and each Board of County Commissioners may refund the amount so paid out of the taxes thereafter collected for State purposes and levied under the provisions of said act; and should there be a surplus, then the Board of Commissioners of the several counties of the State may authorize and direct that said surplus be paid into the general county funds.

Disposition of surplus.

Discounts allowed.

SEC. 3. That each county paying the amount so due the State of North Carolina at the time of the ratification of this act shall be entitled and allowed the following discounts in addition to the discounts hereinbefore set out: A further discount of five per cent if the amount so due the State is paid on or before November 1, 1935; a discount of two per cent if paid on or before December 1, 1935; a discount of one per cent if paid on or before January 1, 1936.

SEC. 4. And that all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 478

CHAPTER 398

AN ACT TO AMEND SECTION FOUR HUNDRED NINETY-THREE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Section four hundred ninety-three Consolidated Statutes of North Carolina (North Carolina Code one thousand nine hundred thirty-one—Michie) be amended by changing the period after the word "pauper" in sub-section three of said section to a colon, and adding the following:

"Provided, however, that the requirements of this Section shall not apply to Cities and Towns; *Provided, further,* that Cities and Towns may institute civil actions and special proceedings without being required to give a prosecution bond or make deposit in lieu of bond."

C. S. 493,
amended.

Prosecution bond
not required of
cities and towns
in civil actions.

SEC. 2. That all laws and clauses of laws in conflict with this Act be and the same are hereby repealed. Conflicting laws repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 479

CHAPTER 399

AN ACT PROVIDING FOR THE FUNDING OR REFUNDING OF PRINCIPAL AND INTEREST OF LOANS MADE FROM THE STATE LITERARY FUND AND FROM ANY SPECIAL BUILDING FUND OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. In any case where a loan has heretofore been made from the State Literary Fund or from any Special Building Fund of the State to the County Board of Education of a County and such County has heretofore or shall hereafter authorize the issuance of bonds for the purpose of funding or refunding interest on or the principal of all or a part of the notes evidencing such loan, the State Board

State Board of
Education author-
ized to accept
funding or refund-
ing bonds of
counties for loans
from State Liter-
ary and other
school building
funds.

Approval by local
Government
Commission.

Issuance of such
bonds as part of
general refund-
ing plan.

of Education be and the same is hereby authorized to accept funding or refunding bonds or notes of such County in payment of interest on or the principal of the notes evidencing such loan; *provided, however*, that the issuance of such funding or refunding bonds shall have been approved by the Local Government Commission.

SEC. 2. In any case where the funding or refunding of interest on or the principal of such notes shall constitute a part of a refunding plan or program of the County, and the terms of such funding or refunding shall be accepted by a sufficient number of the holders of the County's obligations to put same into effect, the State Board of Education may authorize the acceptance of such funding or refunding bonds or notes upon the same terms and conditions, both as to principal and interest, as have been agreed upon by a sufficient number of the other holders of the County's obligations to put same into effect.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 604

CHAPTER 400

AN ACT TO AMEND SECTION THREE THOUSAND EIGHT HUNDRED AND EIGHTY-FOUR (a) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME ONE HUNDRED ELEVEN, RELATING TO RETIREMENT OF JUDGES.

The General Assembly of North Carolina do enact:

C. S. 3884,
amended, as to
retirement of
Judges of Su-
preme Court.

SECTION 1. That Section three thousand eight hundred eighty-four (a) Consolidated Statutes of North Carolina, Volume one hundred eleven, be and the same is hereby amended by inserting in line seven after the comma, after the word "combined" and before the word "shall," the words "or twelve consecutive years on the Supreme Court."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1049

CHAPTER 401

AN ACT TO VALIDATE CERTAIN BONDS HERETOFORE ISSUED AND AUTHORIZING THE ISSUANCE OF BONDS PURSUANT TO CERTAIN PROCEEDINGS HERETOFORE TAKEN BY MUNICIPALITIES FOR THE PURPOSE OF FINANCING OR AIDING IN THE FINANCING OF ANY WORK, UNDERTAKING OR PROJECT TO FINANCE OR TO AID IN THE FINANCING OF WHICH ANY LOAN OR GRANT HAS HERETOFORE BEEN OR MAY HEREAFTER BE MADE BY THE UNITED STATES OF AMERICA THROUGH THE FEDERAL EMERGENCY ADMINISTRATOR OF PUBLIC WORKS.

The General Assembly of North Carolina do enact:

SECTION 1. This act may be cited as the "1935 Validating Act." 1935 Validating Act.

SEC. 2. The term "municipality" wherever used or referred to in this act shall mean any city, town, county or sanitary district in this state. "Municipality" defined.

SEC. 3. All bonds heretofore issued for the purpose of financing or aiding in the financing of any work, undertaking, or project by any municipality to which any loan or grant has heretofore been made by the United States of America through the Federal Emergency Administrator of Public Works for the purpose of financing or aiding in the financing of such work, undertaking or project, including all proceedings for the authorization and issuance of such bonds and the sale, execution and delivery thereof, are hereby validated, ratified, approved and confirmed, notwithstanding any want of power of such municipality or governing body or commission, or officer thereof, of authority to issue such bonds, or sell, execute or deliver the same, and notwithstanding any defects or irregularities in such proceedings or in such sale, execution or delivery; and such bonds are and shall be binding, legal and enforceable obligations of such municipality. Municipal bonds issued by local units to aid F. E. A. projects validated.

SEC. 4. That in all cases where proceedings have heretofore been taken or begun authorizing bonds by any municipality for any improvements, the financing of which shall be aided by a loan or grant or both by the United States of America through the Federal Emergency Administrator of Public Works, all such proceedings are hereby validated, ratified, approved and confirmed, notwithstanding any irregularity or defect in such proceedings, and notwithstanding any want of power of such municipality to take such pro- Proceedings begun for issuance of such bonds validated.

ceedings or to authorize such bonds, and the issuance of bonds pursuant to such proceedings is hereby approved and authorized, and such bonds declared to be valid and enforceable obligations of such municipality.

Approval by Local
Government
Commission.

SEC. 5. That this act shall apply only to these bonds submitted to and approved by the Local Government Commission.

SEC. 6. That this act shall take effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1412

CHAPTER 402

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION ONE THOUSAND SIX HUNDRED EIGHTY-ONE OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN BLADEN COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1681,
amended, as to
compensation for
damages done by
dogs in Bladen
County.

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

"That all that portion of the above section following the word 'collected' in line three shall not apply to Bladen County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 82

CHAPTER 403

AN ACT TO AMEND CHAPTER THREE HUNDRED AND SEVENTY-FIVE, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, REDUCING LICENSE FEES FOR PRIVATE PASSENGER MOTOR VEHICLES.

The General Assembly of North Carolina do enact:

Ch. 375, Public
Laws 1933,
amended.

SECTION 1. That paragraph ten under Article V of chapter three hundred and seventy-five, Public Laws one thousand nine hundred and thirty-three, be and the same is hereby amended to read as follows:

"(10). *Private passenger vehicles.* Private passenger vehicles shall be taxed at forty cents per hundred pounds of weight or major fraction thereof, according to the manufacturer's shipping weight; *Provided*, that no fee for any private passenger vehicle shall be less than eight dollars. Private passenger motorcycles shall pay for each motorcycle five dollars and for each side-car five dollars."

License tax on private automobiles reduced

Minimum Motorcycles

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after the expiration of the present motor vehicle licensing year.

Effective date

Ratified this the 10th day of May, A. D. 1935.

S.B. 386

CHAPTER 404

AN ACT TO AMEND SECTION FIVE THOUSAND FOUR HUNDRED FORTY-A OF THE CONSOLIDATED STATUTES RELATIVE TO PROVIDING TEXTBOOKS AND THE TEACHING OF THE EFFECTS OF ALCOHOLISM AND NARCOTISM ON THE HUMAN SYSTEM.

The General Assembly of North Carolina do enact:

SECTION 1. That Section five thousand four hundred and forty A of the Consolidated Statutes be and the same is hereby amended by striking out all of paragraph two after the words, "devoted to such instruction," in line thirteen of paragraph two of this act, and insert in lieu thereof, the following:

C. S. 5440, amended.

"The State Textbook Commission and the State Board of Education shall be authorized, directed and empowered to select, approve, and adopt a simple, scientific textbook, which textbook shall be free from political propaganda, and approved by the State Board of Health and the faculty of the Medical School of the University of North Carolina, on the effects of alcoholism and narcotism on the human system, and/or a different or revised text on 'Health' which shall contain chapters giving complete, detailed, and scientific information on the subjects, to be taught as a unit of work every year in the appropriate elementary grade, or grades, of the public schools of North Carolina. Adequate time shall be given to teach the subject efficiently. The work in the subject of alcoholism and narcotism shall be a part of the work required for promotion from one grade to another: *Provided* also, that provision shall be made in the course of study prepared by the State Department of Public Instruction for teachers aids

Adoption of textbook in schools for teaching effects of alcoholism and narcotism authorized.

Required contents

Required as part of course of study.

Teacher aids.

and devices for the assistance of teachers in teaching the effects of alcoholism and narcotism on the human system."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 485

CHAPTER 405

AN ACT TO AMEND CHAPTER SEVENTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, RELATING TO LICENSE TAX ON SEMI-TRAILERS TOWED BY PASSENGER CARS.

The General Assembly of North Carolina do enact:

Ch. 73, Public
Laws 1933,
amended.

SECTION 1. That Section 1 of Chapter Seventy-Three of the Public Laws of One Thousand Nine Hundred and Thirty-Three be amended by striking out all of said section after the word "provided" in line 4 on page 52, and inserting in lieu thereof the following:

License fees
for semi-trailers
towed by passen-
ger cars.

"The license fee for a semi-trailer with gross weight of vehicle and load not exceeding 1,500 pounds and towed by a passenger car shall be two dollars (\$2.00) for any part of the license year for which said license is issued, and the license fee for a semi-trailer with the gross weight for vehicle and load of more than 1,500 pounds but not more than 2,500 pounds and towed by a passenger car shall be ten dollars (\$10.00) for the entire year, subject to the provision for quarterly license as provided for other vehicles."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 532

CHAPTER 406

AN ACT TO AMEND SECTION SIX THOUSAND FIVE HUNDRED FIFTY-FOUR OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO HOURS OF LABOR FOR WOMEN.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand five hundred fifty-four of the Consolidated Statutes of North Carolina be, and the same is hereby, amended as follows: After the word "any" and before the word "factory" in line three, insert the words "laundry, dry-cleaning establishment, pressing club, work-shop."

C. S. 6554, amended, as to hours of labor for women in certain establishments.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

S.B. 533

CHAPTER 407

AN ACT TO AMEND CHAPTER THIRTY-FIVE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE RELATIVE TO THE HOURS OF LABOR FOR WOMEN IN STORES, ETC.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two of Chapter thirty-five of the Public Laws of one thousand nine hundred thirty-three be amended by striking out the following: "*Provided further*, that this act shall not apply to females employed in any establishments located in any town or city of less than five thousand inhabitants as shown in the census by the United States Government in one thousand and nine hundred thirty."

Ch. 35, Public Laws 1933, amended, as to hours of labor for women in stores in small towns.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1052

CHAPTER 408

AN ACT TO AUTHORIZE CITIES, TOWNS AND INCORPORATED VILLAGES AND THE STATE, ITS SUBDIVISIONS AND AGENCIES TO CO-OPERATE WITH HOUSING AUTHORITIES AND THE UNITED STATES OF AMERICA BY RENDERING SERVICES, CONVEYING OR LEASING PROPERTY, AND PROVIDING FOR STREETS, ROADS AND OTHER FACILITIES; TO AUTHORIZE ANY CITY OR TOWN HAVING A POPULATION OF MORE THAN FIFTEEN THOUSAND INHABITANTS WHICH IS LOCATED WITHIN A HOUSING AUTHORITY TO MAKE AN APPROPRIATION FOR THE FIRST YEAR'S ADMINISTRATIVE EXPENSES OF SUCH AUTHORITY; TO AUTHORIZE CITIES, TOWNS, AND INCORPORATED VILLAGES LOCATED WITHIN HOUSING AUTHORITIES TO MAKE GRANTS AND LEND MONEY TO SUCH HOUSING AUTHORITIES; AND TO DECLARE THAT THIS ACT TAKE EFFECT FROM THE DATE OF ITS RATIFICATION.

The General Assembly of North Carolina do enact:

Declaration of necessity for better housing facilities in various areas of State.

Condition as menace to public health and safety.

Provision for sanitary dwelling accommodations declared public purpose.

Definitions.

"Housing authority."

SECTION 1. *Finding and Declaration of Necessity.* It is hereby declared that insanitary or unsafe dwelling accommodations exist in various areas of the State, and that consequently many persons of low income are forced to reside in such dwelling accommodations; that these conditions cause an increase in and spread of disease and crime and constitute a menace to the health, safety, morals and welfare of the citizens of the State and impair economic values; that the clearance, replanning and reconstruction of the areas in which insanitary or unsafe housing conditions exist and the providing of safe and sanitary dwelling accommodations for persons of low income are public uses and purposes for which private property may be acquired; that it is in the public interest that work on such projects be instituted as soon as possible in order to relieve unemployment which now constitutes an emergency; and the necessity in the public interest for the provisions hereinafter enacted, is hereby declared as a matter of legislative determination.

SEC. 2. *Definitions.* The following terms, whenever used or referred to in this act, shall have the following respective meanings, unless a different meaning clearly appears from the context:

(1). "Housing authority" shall mean any housing authority organized pursuant to the Housing Authorities Law of this State.

(2) "City" shall mean any city of the State having a population of more than fifteen thousand inhabitants (according to the last Federal census) which is, or is about to be, included in the territorial boundaries of a housing authority. "City."

(3) "Municipality" shall mean any city, town or incorporated village of the State. "Municipality."

(4) "Housing project" shall mean any undertaking (a) to demolish, clear, remove, alter or repair unsafe or insanitary housing, and/or (b) to provide dwelling accommodations for persons of low income, and said term may also include such buildings and equipment for recreational or social assemblies for educational, health or welfare purposes, and such necessary utilities as are designed primarily for the benefit and use of the housing authority and/or the occupants of such dwelling accommodations. "Housing project."

SEC. 3. *Conveyance, Lease or Agreement in Aid of Housing Project.* For the purpose of aiding and coöperating in the planning, construction and operation of housing projects located within their respective territorial boundaries, the State, its subdivisions and agencies, and any county, city, or municipality of the State may, upon such terms, with or without consideration, as it may determine: Powers of municipalities in aiding housing projects.

(a) grant, sell, convey or lease any of its property to a housing authority or the United States of America or any agency thereof; and Granting or leasing of lands.

(b) to the extent that it is within the scope of each of their respective functions, (1) cause the services customarily provided by each of them to be rendered for the benefit of the housing authority and/or the occupants of such housing projects, and (2) provide and maintain parks and sewerage, water and other facilities adjacent to or in connection with housing projects, and (3) enter into any agreement to open, close, pave, install, or change the grade of streets, roads, roadways, alleys, sidewalks, or other such facilities, to change the city or municipality map, to plan, replan, zone or rezone any part of the city or municipality. Aiding housing authorities.
Parks, water and sewer systems.
Provision for streets, etc.

In connection with the exercise of this power, any city or municipality may incur the entire expense of any such public improvements located within its territorial boundaries without assessment against abutting property owners. Any law or statute to the contrary notwithstanding, any gift, grant, sale, conveyance, lease or agreement provided for in this section may be made by the State, its subdivisions and agencies, and any county, city, or municipality of the State without appraisal, public notice, advertisement or public bidding. Incurring entire expense of such improvements.

Estimating amount
of money
necessary.

Appropriation.

Necessary
expense.

Annual donations
or advances.

Reimbursement to
municipalities.

Resolution of
authority by
governing bodies
of municipalities.

Restrictions on
exercise of right
of eminent
domain.

Duties of Utilities
Commission.

Investigation of
projects.

SEC. 4. *Advances and Donations by the City and Municipality.* The council or other governing body of the city included within the territorial boundaries of such authority is authorized to make an estimate of the amount of money necessary for the administrative expenses and overhead of the housing authority during the first year following the incorporation of such housing authority, and to appropriate such amount to the authority out of any moneys in the city treasury not appropriated to some other purposes, and to cause the moneys so appropriated to be paid the authority as a donation, and moneys so appropriated and paid to a housing authority by a city shall be deemed to be a necessary expense of such city. In addition thereto, the city and any municipality located in whole or in part within the boundaries of a housing authority shall have the power annually and from time to time to make donations or advances to the authority of such sums as the city or municipality in its discretion may determine. The authority, when it has money available therefor, shall reimburse the city or municipality for all advances by way of loan made to it.

SEC. 5. *Action of City or Municipality by Resolution.* Except as otherwise provided in this act or by the Constitution of the State, all action authorized to be taken under this act by the council or other governing body of any city or of any municipality may be by resolution adopted by a majority of all the members of its council or other governing body, which resolution may be adopted at the meeting of the council or other governing body at which such resolution is introduced and shall take effect immediately upon such adoption, and no such resolution need be published or posted.

SEC. 6. Notwithstanding any finding of public convenience and necessity, either in general or specific, by the terms of this act, the right of eminent domain shall not be exercised unless and until a certificate of public convenience and necessity for such project has been issued by the Utilities Commission of North Carolina, and the proceedings leading up to the issuing of such certificate of public convenience and necessity, and the right to appeal therefrom shall be as now provided by law and said rights are hereby expressly reserved to all interested parties in said proceedings. That in addition to the powers now granted by law to the Utilities Commission of North Carolina, the said Utilities Commission is hereby vested with full power and authority to investigate and examine all projects set up or attempted to be set up under the provisions of this act and determine the question of public convenience and necessity for said project.

SEC. 7. *Purpose of Act.* It is the purpose and intent of this act that the State, its subdivisions and agencies, and any county, city or municipality of the State shall be authorized, and are hereby authorized, to do any and all things necessary to aid and coöperate in the planning, construction and operation of housing projects by the United States of America and by housing authorities.

Purpose of Act declared.

SEC. 8. *Supplemental Nature of Act.* The powers conferred by this act shall be in addition and supplemental to the powers conferred by any other law.

Powers declared additional.

SEC. 9. *Severability.* That if any one or more sections, clauses, sentences, or parts of this act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions thereof, but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause or provision of this act in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

Constitutional parts of Act upheld.

SEC. 10. *Time of Taking Effect.* This act shall be in effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1055

CHAPTER 409

AN ACT TO AUTHORIZE CORPORATE AGENCIES OF THE UNITED STATES AND CORPORATIONS RECEIVING AID FROM THE UNITED STATES TO EXERCISE THE POWER OF EMINENT DOMAIN TO ACQUIRE PROPERTY FOR HOUSING PROJECTS; AND TO DECLARE THAT THIS ACT TAKE EFFECT FROM THE DATE OF ITS RATIFICATION.

The General Assembly of North Carolina do enact:

SECTION 1. *Finding and Declaration of Necessity.* It is hereby declared that insanitary or unsafe dwelling accommodations exist in various areas of the State and that consequently many persons of low income are forced to reside in such dwelling accommodations; that these conditions cause an increase in and spread of disease and crime and constitute a menace to the health, safety, morals and welfare of the citizens of the State and impair economic values; that the clearance, replanning and reconstruction of the areas in which in-

Declaration of necessity for better housing facilities in various areas in State.

Provision for
sanitary dwelling
accommodations
declared public
purpose.

sanitary or unsafe housing conditions exist and the providing of safe and sanitary dwelling accommodations for persons of low income are public uses and purposes for which private property may be acquired; that it is in the public interest that work on such projects be instituted as soon as possible in order to relieve unemployment which now constitutes an emergency; and the necessity in the public interest for the provision hereinafter enacted is hereby declared as a matter of legislative determination.

"Housing
project" defined.

SEC. 2. *Housing Project.* The term "housing project" whenever used in this act shall mean any undertaking (a) to demolish clear, remove, alter or repair unsafe or insanitary housing and/or (b) to provide dwelling accommodations for persons of low income, and said term may also include such buildings and equipment for recreational or social assemblies for educational, health or welfare purposes, and such necessary utilities as are designed primarily for the benefit and use of the occupants of such dwelling accommodations.

U. S. agencies
granted right
of eminent
domain.

SEC. 3. *Eminent Domain for Housing Projects.* Any corporation, which is an agency of the United States of America, shall have the right to acquire by eminent domain any real property, including improvements and fixtures thereon, which it may deem necessary for a housing project being constructed, operated or aided by it or the United States of America. Any corporation borrowing money or receiving other financial assistance from the United States of America or any agency thereof for the purpose of financing the construction or operation of any housing project or projects, the operation of which will be subject to public supervision or regulation, shall have the right to acquire by eminent domain any real property, including fixtures and improvements thereon, which it may deem necessary for such project. A housing project shall be deemed to be subject to public supervision or regulation within the meaning of this act if the rents to be charged by it are in any way subject to the supervision, regulation or approval of the United States of America, the State or any of their subdivisions or agencies, or by a housing authority, city, municipality or county, whether such right to supervise, regulate or approve be by virtue of any law, statute, contract or otherwise.

Corporations bor-
rowing from U. S.
agencies also
granted right.

Projects subject
to public super-
vision and
regulation.

Resolution de-
claring necessity
of acquiring
property.

Any such corporate agency of the United States of America or any such corporation, upon the adoption of a resolution declaring that the acquisition of the property described therein is in the public interest and necessary for public use, may exercise the power of eminent domain pursuant to the provisions of either: (a) Consolidated Statutes of North Carolina, one thousand nine hundred and nineteen, sections 17-

Laws applicable.

15-1733, both inclusive; (b) any other applicable statutory provisions, now in force or hereafter enacted for the exercise of the power of eminent domain.

SEC. 4. Notwithstanding any finding of public convenience and necessity, either in general or specific, by the terms of this act, the right of eminent domain shall not be exercised unless and until a certificate of public convenience and necessity for such project has been issued by the Utilities Commission of North Carolina, and the proceedings leading up to the issuing of such certificate of public convenience and necessity, and the right to appeal therefrom shall be as now provided by law and said rights are hereby expressly reserved to all interested parties in said proceedings. That in addition to the powers now granted by law to the Utilities Commission of North Carolina, the said Utilities Commission is hereby vested with full power and authority to investigate and examine all projects set up or attempted to be set up under the provisions of this act and determine the question of the public convenience and necessity for said project.

Certificate of convenience of Utilities Commission required

Right of appeal.

Investigation of projects.

SEC. 5. *Severability.* That if any one or more clauses, sentences or parts of this act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions thereof but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any clause or provision of this act in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

Constitutional parts of Act upheld.

SEC. 6. *Time of Taking Effect.* This act shall be in effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1115

CHAPTER 410

AN ACT REGULATING ACCEPTANCE OF ASSIGNMENT OF WAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That no employer of labor shall be responsible for any assignment of wages to be earned in the future, executed by an employee, unless and until such assignment of wages is accepted by the employer in a written agreement to pay same: *Provided*, that the provisions of this act shall not apply to Rowan, Iredell, Rockingham and Cabarrus Counties, except as to assignments given to secure usurious loans.

Acceptance by employer of assignment of wages.

Counties excepted.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after date of ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1199

CHAPTER 411

AN ACT TO PROVIDE FOR THE COLLECTION OF DELINQUENT AMOUNTS DUE THE STATE LITERARY AND SCHOOL BUILDING REVOLVING FUND FROM THE VARIOUS COUNTIES.

The General Assembly of North Carolina do enact:

Provision for
collecting delin-
quent amounts
due by counties
to State Literary
and Revolving
Funds.

SECTION 1. In all instances where any sum or amount is due from any county or Board of Education or school unit therein to the State or to the Literary Fund or to the Revolving Fund set up by the General Assembly providing loans for the construction of school buildings; and where any sum or amount is payable to such county by reason of any contract made on behalf of the State Highway Commission or its successor, the State Highway and Public Works Commission, for loans made to such Commission by such county in behalf of roads, it shall be competent and lawful to offset the amount due such county on account of any contract made with the State Highway Commission or its successor, the State Highway and Public Works Commission, not assigned prior to the passage of this act, by the amount due by such county or Board of Education or school unit in said county to the State or to the Literary Fund or the Revolving Fund set up by the General Assembly providing loans for construction of school buildings.

Offsetting
amounts due
counties on ac-
count of road
contracts.

Crediting sums
due counties
for road loans
on debts due
said Funds.

SEC. 2. If the amount due such county on account of loans made to the State Highway Commission or its successor, the State Highway and Public Works Commission, and not assigned prior to the passage of this act, is insufficient to pay the amount due the State or the Literary Fund or to the Revolving Fund by such county, then the amount due such county on account of loans to the Highway Commission shall be credited on the amount due by such county to the State or Literary Fund or Revolving Fund.

Provisions of Act
to be observed by
State officers.

SEC. 3. The Treasurer and other officers of the State charged with the duty of disbursing any funds by reason of such contract between the State Highway Commission or the State Highway and Public Works Commission already made or hereafter to be made are required to observe the provisions

of the foregoing section and shall not issue or authorize issuance of any voucher contrary thereto.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1206

CHAPTER 412

AN ACT TO AMEND SECTION SIXTEEN HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENT OF DAMAGES DONE BY DOGS IN MADISON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section sixteen hundred and eighty-one of the Consolidated Statutes by striking out in lines six and seven thereof the following words: "To appoint three freeholders to ascertain the amount of damages done." Amend said section further by striking out in lines eight and nine thereof the following words: "And upon the coming in of the report of such jury or the damage as aforesaid."

C. S. 1681, amended, as to compensation for damages done by dogs in Madison County.

SEC. 2. This act shall apply only to Madison County.

Application of Act.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1243

CHAPTER 413

AN ACT TO AMEND SECTION ONE THOUSAND ONE HUNDRED SEVENTY-SEVEN OF THE CONSOLIDATED STATUTES SO AS TO AUTHORIZE THE COURT TO APPOINT A RECEIVER UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand one hundred seventy-seven of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding the following immediately before the last sentence in said section: "If it shall, upon such hearing, appear to the satisfaction of the court that one or more of the stockholders owns one-half of the

C. S. 1177, amended.

Appointment of receivers for corporations when stockholders fail to agree.

Notice to creditors.

Conflicting laws
repealed.

capital stock of such corporation, and that because of the equal ownership of stock, the stockholders are unable to agree upon the management, operation, and conduct of the corporation, the Superior Court Judge hearing said matter may thereupon, for good cause shown, appoint a receiver to operate the business of such corporation for such time, and under such terms and conditions as to the court may seem just and proper; *Provided* creditors of the corporation shall be notified before the appointment of a permanent receiver."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1301

CHAPTER 414

AN ACT TO AUTHORIZE THE GOVERNOR OF NORTH CAROLINA TO APPOINT AN ADVISORY BOARD OF PAROLES, AND TO SET UP RULES AND REGULATIONS RELATIVE TO PRISONERS AND PAROLES.

The General Assembly of North Carolina do enact:

Advisory Board
of Paroles
created.

Ex-officio
members.

Other members
named by
Governor.

Terms of office.

Vacancy
appointments.

Board meetings.

Quorum.

Chairman and
secretary.

Pay of members.

SECTION 1. That the Governor of North Carolina is hereby authorized and empowered to name an Advisory Board of Paroles of six members, consisting of the Attorney General, the Chairman of the State Highway and Public Works Commission, the Superintendent of Public Welfare, and three others, who are not State office holders and who are not connected officially with the State Highway and Public Works Commission, to be selected by the Governor and to serve for the term of his appointment, and to perform such duties in the State Prison program as may be assigned to them by the Governor. The members of the board, other than ex-officio members, shall be appointed as follows: One for a term of one year, one for a term of two years, and one for a term of three years. Appointments to fill any and all vacancies shall be made by the Governor.

The Board shall meet at the call of the Governor at times and places designated by him. At said meetings three members shall constitute a quorum. The Governor shall be chairman and the Commissioner of Paroles shall be secretary of the board. The Governor and other ex-officio members may designate some other person to act for them at the meetings of the board. The members of the board, other than the ex-officio members, shall receive as compensation the sum of seven dollars per day and actual expenses while attending the meet-

ings of the board, or while performing such other duties as may be assigned to them by the Governor: *Provided, however,* the compensation may be raised to the sum of ten dollars per day by the Governor at his discretion.

Raise in pay provided for.

SEC. 2. The Governor of North Carolina is authorized and empowered to appoint a Commissioner of Paroles and one or more assistants to said commissioner as he may deem wise and expedient, who shall, under the Governor's direction, aid the Governor in more fully performing all of the duties required of him in the exercise of the powers contemplated herein, and to perform such other services as may be assigned by the Governor. The Parole Commissioner shall be provided with reasonable clerical assistance, whose compensation shall be fixed in accordance with the provisions of section five of this act.

Appointment of Commissioner of Paroles; assistants.

Duties.

Clerical assistance.

SEC. 3. For the purpose of investigating the cases of all prisoners serving both determinate and indeterminate sentences in the State Prison, in prison camps, and on prison farms, the Governor is hereby authorized and empowered to appoint an adequate staff of competent investigators, particularly qualified for such work, with such reasonable clerical assistance as may be required, who shall, under the Governor's direction, investigate all cases designated by him, and otherwise aid the Governor in passing upon the question of the parole of prisoners, to the end that every prisoner in the custodial care of the State may receive full, fair and just consideration. The Governor may cause an investigation to be made by the said investigators of any prison, prison camp, prison farm, and/or any penal and correctional institution in the State when, in his judgment, the situation warrants an investigation. Each and every investigator provided for herein shall perform his duties under the sole direction of the Governor.

Investigation of cases of prisoners.

Investigation of prisons and prison camps.

SEC. 4. The Governor is hereby authorized to appoint a sufficient number of competent parole supervisors, who shall be particularly qualified for and adapted to the work required of them, and who shall, under the direction of the Governor and under regulations prescribed by him exercise supervision and authority over paroled prisoners, assist paroled prisoners, and those who are to be paroled in finding and retaining self-supporting employment, and to promote rehabilitation work with paroled prisoners, to the end that they may become law abiding citizens. The supervisors shall also, under the direction of the Governor, maintain frequent contacts with paroled prisoners and find out whether or not they are observing the conditions of their paroles, and assist them in every possible way toward compliance with the conditions of

Parole supervisors provided for.

Duties.

Contacts with paroled prisoners.

their paroles, and they shall perform such other duties in connection with paroled prisoners as the Governor may require. The number of supervisors may be increased by the Governor as and when the number of paroled prisoners to be supervised requires or justifies such increase.

Pay and expenses of investigators and supervisors.

SEC. 5. The salaries and expense allowances of all personnel appointed under sections two, three and four of this act shall be fixed by the Governor with the approval of the Advisory Budget Commission, and all such salaries and expenses, other than that of the Parole Commissioner, shall be paid by the State Highway and Public Works Commission upon vouchers approved by the Commissioner of Paroles.

Preparation of case histories for Commissioner of Paroles.

SEC. 6. The Governor is authorized and empowered to direct any employees of the State Department of Public Welfare, and of the State Highway and Public Works Commission, and any County Superintendent of Public Welfare, and any member of the staff investigators provided for in this act to prepare and submit to the Commissioner of Paroles case histories or other information in connection with any case under consideration for parole, such work to be done without extra compensation and such work shall be considered as a part of the regular duties of such employees or superintendents of welfare.

Rules and regulations for parole applications.

SEC. 7. The Governor of North Carolina is hereby authorized and empowered to set up and establish rules and regulations, in accordance with which applications for paroles may be heard and by which such proceedings may be initiated and heard.

Time of eligibility of prisoners for hearing on parole applications.

SEC. 8. All prisoners shall be eligible for a hearing on application for parole when they have served a fourth of their sentence, if their sentence is determinate, and a fourth of their minimum sentence, if their sentence is indeterminate: *Provided*, that any prisoner serving a sentence for life shall be eligible for such hearing when he has served ten years of his sentence. Nothing in this section shall be construed as making mandatory the release of any prisoner, but shall be construed only as guaranteeing to every prisoner a hearing of his case upon its merits.

Life-terms.

Section not construed as making mandatory the release of prisoners.

Duties of clerks of all courts as to commitments.

SEC. 9. The several Clerks of the Superior Courts and the Clerks of all inferior courts shall attach to the commitment of each prisoner sentenced in such courts a statement furnishing such information as the Governor shall by regulations prescribe, which information shall contain, among other things, the following: (1) The court in which the prisoner was tried; (2) the name of the prisoner and of all co-defendants; (3) the date or term when the prisoner was tried; (4) the offense with which the prisoner was charged and the offense

Statement attached to commitment.

Contents.

for which convicted; (5) the judgment of the court and the date of the beginning of the sentence; (6) the name and address of the presiding judge; (7) the name and address of the prosecuting solicitor; (8) the name and address of private prosecuting attorney, if any; (9) the name and address of the arresting officer; and (10) all available information of the previous criminal record of the prisoner.

The prison authorities receiving the prisoner for the beginning of the service of sentence shall detach from the commitment the statement furnishing such information and forward it to the Commissioner of Paroles, together with any additional information in the possession of such prison authorities relating to the previous criminal record of such prisoner, and the information thus furnished shall constitute the foundation and file of the prisoner's case. Forms for furnishing the information required by this section shall, upon request, be furnished to the said clerks by the State Highway and Public Works Commission without charge.

SEC. 10. That the time of releasing each prisoner eligible for consideration for parole as provided for herein shall be discretionary, and due consideration shall be given to the reasonable probability that the prisoner will live and remain in liberty without violating the law; that the release of the prisoner is not incompatible with the welfare of society, and that the record of the prisoner during his confinement established that the prisoner is obedient to prison rules and regulations, and has shown the proper respect for prison officials, and due regard and consideration for his fellow prisoners; and that the prisoner harbors no resentment against society or the judge, prosecuting attorneys, or jury that convicted the prisoner.

SEC. 11. That when a prisoner is released on parole, the parole instrument shall specify in writing the conditions of the parole, the place of residence of the parolee, within or without the State, the name and address of the party to whom the parolee is to report, and times and places when and where the said parolee shall report to the said party during the entire period of the parole.

SEC. 12. That upon the parolee's conviction and sentence to a term of imprisonment in any court of record in the State of North Carolina and/or in any other State, and/or in any Federal Court, the parole of the parolee shall become automatically revoked and the parolee, if without the State of North Carolina, shall become forthwith a fugitive from justice.

SEC. 13. That any officer who is authorized to make arrests of fugitives from justice shall have full authority and power to arrest any parolee whose parole has been revoked.

Statement filed
with Commissioner
of Paroles.

Forms to be
furnished.

Time for release
of prisoners
discretionary.

Considerations.

Contents of
release order.

Automatic revo-
cation of parole
upon conviction
of crime.

Arrest powers of
police officers.

Coöperation of
prison officials.

Information to
be furnished.

Rules and regu-
lations as to
grades, allowances
of time for good
behavior, etc.

Three grades
for prisoners
established.

Restrictions as
to "A" grade.

As to "B" grade.

As to "C" grade.

Good-time
allowances.

As to prisoners
not subjected to
discipline.

Double time
allowances.

"Governor's
Good Time."

SEC. 14. That the warden of each prison and the superintendent of each camp and farm and all officers and employees thereof and all other public officials shall at all times coöperate with the Governor and Parole Commissioner and shall furnish to them all information that may be requested from time to time that will assist them in performing their functions, and all such wardens and other employees shall at all times give to the Governor and Parole Commissioner and his staff free access to all prisoners.

SEC. 15. That the State Highway and Public Works Commission is hereby granted full power and authority, with the approval of the Governor, to make and promulgate rules and regulations relating to grades of prisoners, allowances of time for their good behavior, the amount of cash, clothing, etc., to be awarded prisoners after their discharge or parole; and until such rules are so made and promulgated by the State Highway and Public Works Commission, with the approval of the Governor, the regulations set out in sections sixteen, seventeen, eighteen and nineteen shall be the regulations governing these matters.

SEC. 16. That all prisoners shall be divided into three grades, "A," "B," and "C"; that "A" grade shall be the highest grade. No prisoner shall be placed in this grade until after he has demonstrated by his conduct that he is obedient to prison rules and regulations, respectful to prison officers and employees, considerate of fellow prisoners, trustworthy, and will assist in preserving prison morale and discipline.

"B" grade shall be the second highest grade. No prisoner shall be placed in this grade until after he has demonstrated by his conduct that he is seeking to make a good prisoner and has proved obedient to all prison rules and regulations.

"C" grade is the third grade, and shall be the lowest grade. All prisoners shall be placed in this grade when they are first admitted to prison, and all prisoners under discipline shall be placed in this grade.

The good-time allowances shall be nine days per month for prisoners in "A" grade, and seven days per month for prisoners in "B" grade. Prisoners in "C" grade shall receive no good-time allowance.

Prisoners who have not been subject to discipline may have their good time computed in their highest grade from the date of their admission into prison.

SEC. 17. That every prisoner who works on Sunday or any of the legal holidays in the State of North Carolina shall earn double time allowance.

SEC. 18. That a grant of good time, to be known as the "Governor's Good Time," shall be given to each prisoner at

the end of each and every year of prison servitude as follows: To each and every prisoner in "A" grade forty-five days; to each and every prisoner in "B" grade thirty-five days: *Provided*, that no prisoner who has been disciplined during that year of prison servitude may receive the "Governor's Good Time" grant.

SEC. 19. That all prisoners upon being discharged, except short-term prisoners convicted of misdemeanors, paroled or pardoned from prison, shall be given a small sum of money, transportation to the place in North Carolina designated in parole or discharge papers, and sufficient clothing for neat and comfortable appearance. If any prisoner demonstrated during his prison service that he is competent or proficient in any gainful trade, he shall also be given upon his discharge, parole, or pardon a certificate of competency in such trade signed by the proper prison authorities.

Money and other allowances for prisoners discharged.

Certificates of competency.

SEC. 20. That nothing herein contained shall be construed to impair the power of the Governor of North Carolina in granting a pardon, conditional pardon, or commutation in any case or in any way to impair, limit, or revoke his constitutional power of pardon or commutation.

Pardon power of Governor unimpaired.

SEC. 21. That the appointments provided herein to be made by the Governor shall be made by the Governor as soon as he conveniently can after this act takes effect. The board shall meet at the call of the Governor at times and places designated by him.

Time of appointments of Governor.

Board meetings.

SEC. 22. That if any provision of this act or the application thereof is held invalid, the remainder of the act shall not be affected thereby.

Valid parts of Act upheld.

SEC. 23. That all laws and clauses of laws in conflict with this act, if any such are in conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 24. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-five.

Effective date.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1426

CHAPTER 415

AN ACT SUPPLEMENTAL TO HOUSE BILL NUMBER SEVEN HUNDRED EIGHTY-FOUR, THE SAME BEING AN ACT RELATING TO THE FEES OF WITNESSES.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number seven hundred and eighty-four, ratified April twenty-five, one thousand nine hundred and thirty-five, be and the same is hereby amended by adding at the end of section one of said bill the following:

H.B. 784, Public Laws 1935, amended.

Witness fees
of Wilmington
police officers.

"*Provided* any officer on the police force of the City of Wilmington shall be permitted to prove his attendance and shall receive witness fees for attending any criminal term of the Superior Court of New Hanover County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1459

CHAPTER 416

AN ACT TO RESTORE SYLVIAN PALMER, VICTOR FOWLER AND WALTER BRIDGEMAN TO FULL RIGHTS OF CITIZENSHIP.

Preamble: Con-
viction of men
for bank robbery
in Davidson
County.

Whereas, Sylvian Palmer, Victor Fowler and Walter Bridgeman were convicted at the Fall Term, one thousand nine hundred thirty-two, of Davidson County, of a felony, to-wit: the robbery of the Bank of Denton at Denton, North Carolina, said persons having been arrested and imprisoned in September, one thousand nine hundred thirty-two; and

Sentenced to
prison.

Whereas, said Walter Bridgeman, Victor Fowler and Sylvian Palmer were sentenced to serve long terms in the North Carolina Penitentiary as a result of said conviction; and

Prison service.

Whereas, shortly after said convictions the said Sylvian Palmer, Victor Fowler and Walter Bridgeman were incarcerated in said Penitentiary and so remained until April the seventeenth, one thousand nine hundred thirty-five; and

Pardoned by Gov-
ernor upon proof
of innocence.

Whereas, on April seventeenth, one thousand nine hundred thirty-five, the Governor of North Carolina granted a full pardon to said Sylvian Palmer, Victor Fowler and Walter Bridgeman, upon satisfactory proof that they were innocent of the crime and felony whereof they had been convicted and imprisoned; *Now, therefore*,

The General Assembly of North Carolina do enact:

Restored to full
rights of
citizenship.

SECTION 1. That Sylvian Palmer, Victor Fowler and Walter Bridgeman, of High Point, North Carolina, be, and they are hereby restored to the right of citizenship, to have and enjoy same in as full and ample manner as if their conviction of the felony of bank robbery had never occurred.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.B. 1033

CHAPTER 417

AN ACT TO PROVIDE FOR THE LISTING AND VALU-
ING OF ALL PROPERTY, REAL, PERSONAL, AND
MIXED, AT ITS TRUE VALUE IN MONEY.

The General Assembly of North Carolina do enact:

ARTICLE I

SECTION 1. This act may be cited as the Machinery Act of
one thousand nine hundred thirty-five. Machinery Act.

SEC. 2. When used in this act: Definitions.

(1). The term "person" means an individual, trust, estate, Person.
a partnership, or company.

(2). The term "corporation" includes associations, joint- Corporation.
stock companies, insurance companies, and limited partnerships
where shares of stock are issued.

(3). The term "domestic" when applied to corporations Domestic.
or partnerships means created or organized under the laws
of the State of North Carolina.

(4). The term "foreign" when applied to a corporation Foreign.
or partnership means a corporation or partnership not do-
mestic.

(5). The term "commissioner" means the Commissioner of Commissioner.
Revenue.

(6). The term "deputy" means an authorized representa- Deputy.
tive of the Commissioner of Revenue or other commissioner.

(7). The term "taxpayer" means any person, firm, or cor- Taxpayer.
poration subject to a tax or duty imposed by the Revenue
or Machinery Act.

(8). The term "State license" means a license issued by State license.
the Commissioner of Revenue, usable, good and valid in the
county or counties named in the license.

(9). The term "State-wide license" means a license issued State-wide
by the Commissioner of Revenue, usable, good and valid in license.
each and every county in this State.

(10). The term "intangible property" means patents, copy- Intangible
rights, secret processes and formulae, good-will, trade-marks, property.
trade-brands, franchises, stocks, bonds, notes, evidences of debt,
bills and accounts receivable, and other like property.

(11). The term "tangible property" means all property Tangible
other than intangible. property.

(12). The term "public utility" as used in this act means Public utility.
and includes each person, firm, company, corporation, and as-
sociation, their lessees, trustees, or receivers, elected or ap-
pointed by any authority whatsoever, and herein referred to
as express company, telephone company, telegraph company,

Pullman-car company, freight-line company, equipment company, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain, and such term "public utility" shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations.

Express company.

(13). The term "express company" means a public utility company engaged in the business of conveying to, from, or through this State, or part thereof, money, packages, gold, silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State.

Telephone company.

(14). The term "telephone company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations.

Telegraph company.

(15). The term "telegraph company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or a part thereof, telegraphic messages.

Pullman-car company.

(16). The term "Pullman-car company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name.

Freight-line company.

(17). The term "freight-line company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such freight and/or commodities is owned by such company or any other person or company, over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil or by any other name.

Equipment company.

(18). The term "equipment company" means a public utility company engaged in the business of furnishing and/or leasing cars of whatsoever kind or description to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such line

or lines not being owned, leased, or operated by such railroad company.

(19). The term "electric power company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

Electric power company.

(20). The term "gas company" means a public utility company engaged in the business of supplying gas for light, heat, and/or power purposes to consumers within this State.

Gas company.

(21). The term "waterworks company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

Waterworks company.

(22). The term "union depot company" means a public utility company engaged in the business of operating a union depot or station for railroads or other common carrier purposes.

Union depot company.

(23). The term "water transportation company" means a public utility company engaged in the transportation of passengers and/or property by boat or other water craft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

Water transportation company.

(24). The term "street railway company" means a public utility company engaged in the business of operating a street, suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

Street railway company.

(25). The term "railroad company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, or rights of way acquired or leased and held exclusively by such company or otherwise.

Railroad company.

(26). The terms "gross receipts" or "gross earnings" mean and include the entire receipts for business done by any person, firm, or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The gross receipts or gross earnings for business done by a corporation, engaged in the operation of a public utility, shall mean and include the entire receipts for business done by such corporation, whether from the operation of the public utility itself or from any other business done whatsoever.

Gross receipts or gross earnings.

(27). The terms "bank," "banker," "broker," "stock jobber," mean and include any person, firm, or corporation who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of dealing, or in

Bank, banker, broker, stock jobber.

buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposit.

Collector or collectors.

(28). The terms "collector" or "collectors" mean and include county, township, city or town tax collectors, and sheriffs.

List takers and/or assessors.

(29). The term "list takers and/or assessors" means and includes either list takers, assessors, or assistants.

Real property, real estate, land, tract, lot.

(30). The terms "real property," "real estate," "land," "tract," or "lot" mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Revenue Act.

Shares of stock.

(31). The terms "shares of stock" or "shares of capital stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided.

Tax, taxes.

(32). The terms "tax" or "taxes" mean and include any taxes, special assessments, cost penalties, and/or interest imposed upon property, or other subjects of taxation.

ARTICLE II

State Board of Assessment.

STATE BOARD OF ASSESSMENT

Creation and personnel.

SEC. 200. The Governor, or some person designated by him, the Commissioner of Revenue, the Public Utilities Commissioner, the Attorney General, and the Director of Local Government shall be and are hereby created the State Board of Assessment, with all the powers and duties prescribed in the act. The Commissioner of Revenue shall be the chairman of the said board, and shall in addition to presiding at the meetings of the board, exercise the functions, duties, and powers of the board when not in session. The board may employ an executive secretary, whose entire time may be given to the work of the said board, and is authorized to employ such clerical assistance as may be needed for the performance of its duties.

Chairman.

Executive secretary and assistants.

Oath of office.

SEC. 201. The members of the said board shall take and subscribe to the constitutional oath of office and file the same with the Secretary of State.

Duties of Board.

SEC. 202. *Duties of State Board of Assessment.*

Valuation and taxation.

The State Board of Assessment shall exercise general and specific supervision of the systems of valuation and taxation throughout the State, including counties and municipalities,

and in addition they shall be and constitute a State Board of Equalization and Review of valuation and taxation in this State. It shall be the duty of said board:

As State Board of Equalization and Review.

(1). To confer with and advise boards of county commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation and assessment of property, in the preparation and keeping of suitable records, and in the levying and collection of taxes and revenues, as to their duties under this act or any other act passed for the purpose of valuation of property, assessing, levying, and/or the collection of revenue for counties, municipalities, and other subdivisions of the State, to insure that proper proceedings shall be brought to enforce such revenue acts and for the collection of penalties and liabilities imposed by law upon public officers, officers of corporations, and individuals failing, refusing, or neglecting to comply with this act; and to call upon the Attorney General or any prosecuting attorney in the State to assist in the execution of the powers herein conferred.

Advising with county officials in tax matters

(2). To prepare a pamphlet or booklet for the instruction of the boards of county commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation of property, preparing and keeping records, and in the levying and collecting of taxes and revenue, and have the same ready for distribution at least thirty (30) days prior to the date fixed for listing taxes. The said pamphlet or booklet shall, in as plain terms as possible, explain the proper meaning of the revenue laws and the Machinery Act of this State; shall call particular attention to any points in the law and/or in the administration of the laws which may be or which have been overlooked or neglected; shall advise as to the practical working of the revenue laws and Machinery Act, and shall explain and interpret any points that seem to be intricate and upon which county or State officials may differ.

Preparation of instruction book for counties.

Contents

(3). To hear and to adjudicate appeals from boards of county commissioners and county boards of equalization and review as to property liable for taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, to investigate the same, and, if error, inequality, and/or fraud is found to exist, to take such proceedings and to make such orders as to correct the same. In case it shall be made to appear to the State Board of Assessment that any tax list or assessment roll in any county in this State is grossly irregular, or any property is unlawfully or unequally assessed as between individuals, between sections of a county, or between counties, the said board shall correct such irregularities, inequalities, and

Hearing of appeals from county boards

Correction of irregularities

Equalizing valuations.	lack of uniformity, and shall equalize and make uniform the valuation thereof upon complaint by the board of county commissioners under rules and regulations prescribed by it, not inconsistent with this act: <i>Provided</i> , that no appeals shall be considered or fixed values changed, unless notice of same is filed within sixty (60) days after the final values are fixed and determined by the board of county commissioners or the board of equalization and review.
Appeal procedure.	
Annual reports from county officers.	(4). To require from the register of deeds, auditor, county accountant, tax clerk, clerk of the court, and/or other officer of each county, and the mayor, clerk, and/or other officer of each municipality, on forms prepared and prescribed by the said board, such annual and other reports as shall enable said board to ascertain the assessed valuation of all property listed for taxation in this State under this or any other act, the rate and amount of taxes assessed and collected, the amount returned delinquent, tax sales, certificates of purchase at such tax sales held by the State, county, or municipality, and such other information as the board may require, to the end that it may have full, complete, and accurate statistical information as to the practical operation of the tax and revenue laws of the State.
Contents.	
Monthly reports from Secretary of State on corporate charters.	(5). To require the Secretary of State, and it shall be his duty, to furnish monthly to the said board a list of all domestic corporations incorporated, charter amended, or dissolved, all foreign corporations domesticated, charter amended, dissolved, or domestication withdrawn during the preceding month, in such detail as may be prescribed by said board.
Investigation of other revenue and tax systems.	(6). To make diligent investigation and inquiry concerning the revenue laws and systems of taxation of other States so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.
Reports to General Assembly.	(7). To report to the General Assembly at each regular session, or at such other times as it may direct, the total amount of revenue or taxes collected in this State for State, county, and municipal purposes, classified as to State, county, township, and municipality, with the sources thereof; to report to the General Assembly the proceedings of the board and such other information and recommendations concerning the public revenues as required by the General Assembly or that may be of public interest; to cause two thousand (2,000) copies of said report to be printed on or before the first day of January in the year of the regular session of the General Assembly, and place at the disposal of the State Librarian one hundred (100) copies of said report for distribution and
Printing and distribution of reports.	

exchange; and to forward a copy of said report to each member of the General Assembly as soon as printed.

(8). To discharge such other duties as may be prescribed by law, and take such action, do such things, and prescribe such rules and regulations as may be needful and proper to enforce the provisions of this and the Revenue Act. Other duties.

(9). To prepare for the legislative committee of succeeding General Assemblies such suggestions of revision of the revenue laws, including the Machinery Act, as it may find by experience, investigation, and study to be expedient and wise. Recommendations to General Assembly of revision of revenue laws.

SEC. 203. *Annual Report to Governor.*

The State Board of Assessment shall annually, on or before the first day of January of each year, make a report to the Governor of the proceedings of the said board during the preceding year, with its recommendations in relation to all matters of taxation and revenue. Annual report to Governor.

SEC. 204. *Board to Prescribe Forms, Books, and Records, Require Abstracts to be Filed, and to Make Rules and Regulations.*

The State Board of Assessment is authorized and empowered to prescribe the forms, books, and records that shall be used in the valuation of property and in the levying and collection of taxes, and how the same shall be kept; to require the county tax supervisors, clerk of board of county commissioners, or auditor of each county to file with it, when called for, complete abstracts of all real and personal property in the county. itemized by townships and as equalized by the county board of equalization and review; and to make such other rules and regulations, not included in this or the Revenue Act, as the said board may deem needful to effectually promote the purposes for which the board is constituted and the systems of taxation provided for in this and the Revenue Act. To prescribe forms, books, and records.

SEC. 205. *Sessions of Board, Where To Be Held.*

The regular sessions of the State Board of Assessment shall be held in the City of Raleigh at the office of the chairman, and other sessions may be called at any place in the State to be decided by the board. Requiring reports from counties.

SEC. 206. *Board Has Access to Public Books and Records and Empowered to Subpoena Witnesses.*

The State Board of Assessment, the members thereof, and/or any duly authorized deputy shall have access to all books, papers, documents, statements, records, and accounts on file Other rules and regulations.

Board to have access to departmental books and records.

Judicial powers.

or of record in any department of State, county, or municipality, and is authorized and empowered to subpoena witnesses upon a subpoena signed by the chairman of the board, directed to such witnesses, and to be served by any officer authorized to serve subpoenas: to compel the attendance of witnesses by attachment to be issued by any Superior Court upon proper showing that such witness or witnesses have been duly subpoenaed and have refused to obey such subpoena or subpoenas; and to examine witnesses under oath to be administered by any member of the board.

SEC. 207. Board to Have Access to Books and Records of Persons, Firms, and Corporations.

Access of Board to private books and records.

The State Board of Assessment, the members thereof, or any duly authorized deputy are authorized and empowered to examine all books, papers, records, and/or accounts of persons, firms, and corporations, domestic or foreign, owning property liable to assessment for taxation, general or specific, under the laws of this State.

SEC. 208. Board to Direct Members to Hear Complaints.

Hearing and determination of complaints.

The State Board of Assessment is authorized and empowered to direct any member or members of the board to hear complaints, to make examinations and investigations, and to report his or their findings of fact and conclusion to the board.

SEC. 209. Board to keep Records.

Records of Board; competent as evidence.

The State Board of Assessment shall keep full, correct, and accurate record of its official proceedings, and certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

ARTICLE III

Property subject to taxation.

PROPERTY SUBJECT TO TAXATION

SEC. 300. All property, real and personal, within jurisdiction of the State, not especially exempted, shall be subject to taxation.

REAL PROPERTY DEFINED

Real property defined.

SEC. 301. For the purposes of taxation, real property shall include all lands within the State and all buildings and fixtures thereon and appurtenances thereto.

REAL PROPERTY—WHERE AND TO WHOM ASSESSED

SEC. 302. (1). Real property shall be assessed in the township or place where situated, to the owner, if known; if the owner be not known and there be an occupant, then to such occupant, and either or both shall be liable for taxes assessed on such property; and if there be no owner or occupant known, then as unknown.

Where and to whom assessed: owner or occupant.

(2). A trustee, guardian, executor, administrator, assignee, or agent having control or possession of real property may be considered as the owner.

Fiduciaries as owners.

(3). The real property which belongs to a person deceased, not being in control of an executor or administrator, may be assessed to his heirs or devisees jointly without naming them until they shall have given notice of the respective names to the supervisor of taxation or chairman of the board of county commissioners and of the division of the estate, and undivided interests in real property owned by tenants in common, not being co-partners, may be assessed to the owners if so requested and in the discretion of the supervisors of taxation.

Deceased owners: property charged to heirs.

(4). Lease property in which the lessee has a capital investment, by using improvements or structures erected, may be listed separately by lessor or lessee with reference to the degree of ownership of each party, or may, in accordance with contractual relation between parties, be listed as a whole by either of them.

Lease property.

CORPORATE REAL PROPERTY

SEC. 303. The real property of a corporation or association shall be assessed to the name of the corporation or association, the same as to an individual, if known, in the township or place where situated, or may be assessed to the occupant or to an authorized agent if so requested of the supervisor of taxation.

Corporate real property.

REAL PROPERTY EXEMPTIONS

SEC. 304. The following real property, and no other, shall be exempted from taxation:

Real property exemptions.

(1). Real property, if directly or indirectly owned by the United States or this State, however held, and real property lawfully owned and held by counties, cities, townships, or school districts, used wholly and exclusively for public or school purposes.

Federal or State or subdivisions.

(2). Real property, tombs, vaults, and mausoleums, set apart for burial purposes, except such as are owned and held for purposes of sale or rental.

Burial places.

Church property.

(3). Buildings, with the land upon which they are situated lawfully owned and held by churches or religious bodies wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building; and also buildings and lands lawfully owned and held by churches or religious bodies if the income from the said property is used exclusively for religious, charitable, or benevolent purposes.

Library and school property.

(4). Buildings, with the land actually occupied, wholly devoted to educational purposes, belonging to, actually and exclusively occupied and used for public libraries, incorporated colleges, academies, industrial schools, seminaries, or any other incorporated institutions of learning, together with such additional adjacent land owned by such libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

Property of charitable, educational, literary, or benevolent institutions.

(4-A). Property belonging to or held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, where the rent, interest or income from such investment shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.

Y. M. C. A., orphanage or hospital property.

(5). Real property belonging to, actually and exclusively occupied by Young Men's Christian Associations and other similar religious associations, orphanages, or other similar homes, hospitals and nunneries, not conducted for profit, but entirely and completely as charitable.

Private hospitals not exempt.

(5-A). Private hospitals shall not be exempt from property taxes and other taxes lawfully imposed, but in consideration of the large amount of charity work done by them, the boards of commissioners of the several counties are authorized and directed to accept, as valid claims against the county, the bills of such hospitals for attention and services voluntarily rendered to afflicted or injured residents of the county who are indigent and likely to become public charges, when such bills are duly itemized and sworn to and are approved by the county physician or health officer as necessary or proper; and the same shall be allowed as payments on and credits against all taxes which may be or become due by such hospital on properties strictly used for hospital purposes, but to that extent only will the county be liable for such hospital bills: *Provided*, that the board of aldermen or other governing boards of cities and towns shall allow similar bills against the mu-

Charity work credited on county taxes.

Bills itemized and sworn to.

Same credits on municipal taxes.

Duplication provided against.

municipal taxes for attention and services voluntarily rendered by such hospitals to paupers or other indigent persons resident in any such city or town: *Provided further*, that the governing boards of cities and towns shall require a sworn statement to the effect that such bills have not and will not be presented to any board of county commissioners as a debt against that county, or as a credit on taxes due that county. The provisions of this sub-section shall not apply to the counties of Rockingham and Gaston, nor to the cities and towns in said counties.

Counties
excepted.

(6). Buildings, with the land actually occupied, belonging to the American Legion or Post of the American Legion or any benevolent, patriotic, historical, or charitable association used exclusively for lodge purposes by said societies or associations, together with such additional adjacent land as may be necessary for the convenient use of the buildings thereon; and also the profits arising from rents, leases, etc., for rooms in said buildings, whether occupied for meeting places or not, when such rents, proceeds, and profits are used wholly and exclusively for charitable and benevolent purposes.

Property of
American Legion,
lodges, etc.

(7). The real property of Indians who are not citizens, except lands held by them by purchase.

Property of
Indians.

PERSONAL PROPERTY DEFINED

SEC. 305. Personal property shall include:

Personal property
defined.

(1). All money.

Money.

(2). All annuities and royalties.

Annuities and
royalties.

(3). All goods, chattels, merchandise, commodities, and effects within the State.

Effects in
State.

(4). All ships, boats, vessels, automobiles, flying machines, and their appliances belonging to citizens of this State, whether at home or abroad.

Vehicles of all
kinds.

(5). All goods, chattels, merchandise, commodities, and effects situated within this State belonging to citizens of this State, except that personal property, actually and permanently invested in business in another State, shall not be included.

Goods within
State belonging
to State's
citizens.

(6). All notes, bonds, accounts receivable, money on deposit, postal savings, securities and other credits of every kind belonging to citizens of this State over and above the amounts respectively owed by them, whether such indebtedness is due them from individuals or from corporations, public or private, and whether such debtors reside within or without the State.

Investment
securities.

(7). All buildings and improvements situated upon leased lands, except where the value of the land is also assessed to the lessee or the owner of such buildings and improvements, unless otherwise assessed.

Improvements
upon leased
land.

Tombs, etc., for
hire or sale.

(8). All tombs, vaults, and mausoleums, built within any burial grounds and held for rent or hire or for sale in whole or in part.

Produce.

(9). All produce, seeds, grain, forage and feed on hand, stored in warehouses, in mills, or in transit, owned within this State.

Other personalty.

(10). All other personal property not herein enumerated and not expressly exempted by law.

Personal property
exempted.

PERSONAL PROPERTY EXEMPTED

SEC. 306. The following personal property, and no other, shall be exempted from taxation:

Government and
other bonds.

(1). Bonds of this State, of the United States, Federal farm loan bonds, joint-stock land bank bonds, and bonds of political subdivisions of this State, hereafter issued: *Provided*, that the purchase of tax-exempted bonds within sixty days before the tax-listing date and sale of the same within sixty days after the tax-listing date shall be *prima facie* evidence that said bonds were purchased for the purpose of evading taxation, and a solvent credit in the amount of the value of the same will be listed and liable for taxation.

Dealing in bonds
at certain times
deemed tax-
evasion.

Government and
municipal
property.

(2). Personal property, directly or indirectly owned by this State and by the United States, and that lawfully owned and held by the counties, cities, towns, and school districts of the State, used wholly and exclusively for county, city, town, or public school purposes.

Furniture and
furnishings of
religious bodies.

(3). The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body, and private libraries of such ministers and the teachers of the public schools of this State.

Private libraries.

Educational
or library
equipment.

(4). The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

Endowments.

(5). The endowment and invested funds of churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools, and seminaries, when the income or interest from said funds shall be used exclusively for religious, charitable, educational, or benevolent purposes.

Property of
charitable and
benevolent
associations.

(6). Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan and other similar homes,

reformatories, hospitals, and nunneries which are not conducted for profit and entirely and completely used for charitable and benevolent purposes.

(7). The furniture, furnishings, and other personal property belonging to any American Legion, or Post of American Legion, patriotic, historical, or any benevolent or charitable association, and used wholly for lodge purposes and meeting rooms by said association, when such personal property is used for charitable or benevolent purposes.

Property of American Legion and lodges.

(8). Wearing apparel, household and kitchen furniture, the mechanical and agricultural instruments of farmers and mechanics, libraries and scientific instruments, provisions and livestock, not exceeding the total value of three hundred dollars (\$300), and all growing crops.

Household goods up to \$300.

Growing crops.

(9). Shares of stock owned by individual stockholders in any domestic corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock or a franchise tax shall not be required to be listed or to pay an ad valorem tax; nor shares of stock owned and legally held on and continuously held for at least ninety days just prior to the first day of April of the tax year by a corporation in other corporations paying a tax on its capital stock shall not be required to be listed, or to pay an ad valorem tax. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, *providing* the owner of such shares of stock has complied with the provisions of Section 311½ of the Revenue Act, and the situs of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act, is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

Stock in domestic corporations taxed at source.

Foreign stocks

Income tax required on dividends from foreign stocks.

ARTICLE IV

QUADRENNIAL ASSESSMENT

SEC. 400. *All Property to Be Listed With Reference to Ownership on April First of Each Year.*

Quadrennial assessment.

Date of listing.

All property of every kind and nature, real and personal, shall be listed for taxation with reference to its ownership and value as of the first day of April of each year, except that for the purpose of providing sufficient time for a thorough reassessment of real property in the year one thousand nine hundred thirty-seven, and quadrennially thereafter, real property shall be valued by the assessors with reference to its value as of the first day of April and shall be listed in the name of the owner as of the first day of April. The fol-

Value and ownership determined as of April 1.

1937 reassessment.

Machinery for
quadrennial
assessment.

lowing machinery is provided for valuing real property of every kind and nature and for listing and valuing real and personal property in each year of the quadrennial assessment:

Revaluation may
be made
horizontally or
by reappraisal.

(1). The board of county commissioners of each county shall, on the first Monday in April, one thousand nine hundred thirty-seven, meet and determine whether or not the real estate of the respective counties shall be revalued by horizontal increases or reductions, or by the appointment of assessors and appraisers as hereinafter set out, and in the event it is decided to revalue other than by horizontal reduction, or increase, then the board of county commissioners may, and every fourth year thereafter, appoint a county supervisor of taxation, who shall be a freeholder in the county, an experienced and practical business man with the knowledge of the valuation of real and personal property in the county, and who shall be a *bona fide* resident in the county for at least twelve months. He shall receive such compensation for his services as the board of county commissioners shall designate, not to exceed four dollars per day for such time as he may be actually and necessarily engaged in the performance of his duties in his office, and necessary traveling expenses for each day's services, and shall serve for such time as the board of county commissioners in their discretion shall designate: *Provided*, in the event of the office becoming vacant the board of commissioners shall appoint another person to act and perform the duties of the county assessor for the remainder of the term.

County supervisor
of taxation.

Qualifications.

Compensation.

Vacancy
appointments.

Existing county
officers may be
named.

(2). In counties in which there is an auditor, tax clerk, county accountant, all-time chairman of the board of county commissioners, or other similar officer, either may be designated by the board of county commissioners as the supervisor of taxation for the county: *Provided*, that when the duties of the office of county supervisor of taxation are performed by any auditor, tax clerk, county accountant, all-time chairman of the board of county commissioners, or other similar officer who is receiving a regular salary, the board of county commissioners may in their discretion allow such additional compensation and expense allowance as they may designate.

Additional
compensation.

Duties of
supervisor.

(3). The county supervisor of taxation shall have general supervision of the listing and assessment of all real and personal property for taxation in the county, shall visit the list takers and assessors in each township while they are engaged in listing and assessing property for taxation, and shall advise and confer with such list takers and assessors to the end that all property subject to taxation shall be listed and

that the assessed valuation of all property in the several townships shall be fair and uniform.

APPOINTMENT OF LIST TAKERS AND ASSESSORS

SEC. 401. *Supervisors to Appoint List Takers and Assessors.*

(1). The county supervisor of taxation shall appoint, on or before the second Monday in April, three discreet freeholders in each township each of whom shall have been a resident freeholder in his county for not less than twelve months, and who shall be known and designated as the township board of list takers and assessors. They shall serve for such time and shall receive such compensation for their services while actually employed as the board of county commissioners shall designate, not more than five dollars per day.

Appointment of
list takers and
assessors.

Township
assessors

Compensation

(2). *Board of County Commissioners May Appoint List Takers and Assessors.*

Instead of the appointment of three freeholders in each township, as provided in this section, the board of county commissioners may, in their discretion, appoint for any township wherein is situated an incorporated city or town one resident freeholder for each ward or district in such cities or towns. Such persons so appointed shall have been resident freeholders for not less than twelve months prior to their appointment.

Municipal list
takers and
assessors.

(3). *List Takers and Assessors to List and Value Property.*

The list takers and assessors of each township, ward or district, under the supervision of the county supervisor of taxation, shall list and assess all real and personal property in their respective townships, wards or districts; shall ascertain the true value in money of all personal property and every tract, lot or parcel of land or other real estate with all improvements thereon; shall have authority to personally visit, inspect and view any property, real or personal, which is to be assessed, and shall make diligent inquiry as to its value; shall have authority to subpoena and examine under oath witnesses who may have knowledge of the real or personal property that has or should be listed and assessed and who may have knowledge of the actual cash value of such property; shall value all property, real and personal, at its true value in money as defined in this act; and shall make a detailed statement of each piece and kind of real and personal property, together with its true value in money, and return the same to the county supervisor of taxation upon blanks furnished for that purpose. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities,

Duties of list
takers and
assessors.

Inspection of
property.

Examination of
witnesses.

Valuing property

Returns to
supervisor.

Encumbrances.

Listing lands separately.

Town lots.

Approval of list takers' returns.

and towns of the State, when listing or assessing real estate for taxes, to ascertain from the owner of the real estate being so listed and assessed, or someone who has an interest therein, whether the same is encumbered, and if so, to whom, and the postoffice address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least two adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat, or the street number, shall be given. The county supervisor of taxation or other person charged with supervision of the listing and assessment of property for the county, city, or town shall inspect the tax abstracts as returned by the list taker or assessor, and if the above requirements have not been complied with, shall refuse approval of the bill or account of such list taker or assessor for payment for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

SEC. 402. First Meeting County Supervisors of Taxation and List Takers and Assessors.

First meeting of supervisor and list takers.

Preliminary listing.

Valuing.

Change of ownership or identity.

The county supervisor of taxation, the list takers and assessors of each township, ward, or district shall meet in the courthouse in each county on the third Monday in April upon the call of the county supervisor of taxation for the general consideration of methods for securing a complete list of all real and personal property in the county and for valuing and assessing the same in a uniform manner in the several townships. They shall begin on the third Monday in April to make a memorandum list of each tract or parcel of real property in the township, with the name of the owner and description or location of the property, and after inspection and inquiry shall find the fair market value of same, such value to be used as the value of the property when listed, after giving effect to any change of ownership or the erection or construction of structures exceeding one hundred dollars (\$100.00) in value. They shall begin on the first Monday in May to list real and personal property, and shall complete the same as early as practicable, or within such time as may be prescribed by the board of county commissioners, but not later than the first Monday in July.

OATH OF COUNTY SUPERVISOR, LIST TAKER AND ASSESSOR

SEC. 403. (1). Before entering upon their respective duties, the county supervisor of taxation or members of the board of supervisors of taxation, the list takers and assessors shall take and subscribe to an oath as follows:

I, _____, County Supervisor of Taxation for _____ Township, do solemnly swear (or affirm) that I will faithfully discharge the duties devolving upon me as County Supervisor of Taxation according to the laws in force governing such office: so help me, God.

Oath of supervisor

Form.

Signature.

(2). Upon making the complete returns for any township, ward, or district the list takers or assessors for each township, ward, or district shall annex to such returns the following affidavit:

Affidavit of list takers.

I, (or we), _____, the assessor (or assessors) for _____ Township, make oath that the foregoing list of returns contain to the best of my (or our) knowledge and belief all the real and personal property required by law to be assessed for taxation in said township, and that I (or we) have assessed such personal property and each tract, lot, or parcel of real estate at its true value in money and to the best of my (or our) ability have done equal justice to the public and to the taxpayers concerned.

Form.

Signature.

COUNTY COMMISSIONERS MAY EMPLOY EXPERTS

SEC. 404. The Board of County Commissioners in each county, at the request of the County Supervisor of Taxation, may in their discretion employ one or more persons having expert knowledge of the value of specific kinds or classes of property within the county, such as mines, factories, mills and other similar property, to aid and assist the County Supervisor of Taxation, the list takers and assessors in the respective townships, wards or districts, or to advise with, aid and assist the Board of Equalization and Review in arriving at the true value in money of the property in the county. Such expert, or experts, so employed by the Board of County Commissioners shall receive for their services such compensation as the Board of County Commissioners shall designate.

Experts to assess certain classes of property.

Compensation.

Methods of
determining
values.

METHODS OF DETERMINING VALUES

Considerations.

As to personal
property.

SEC. 405. All real and personal property shall be valued by the assessors of each township, ward, or district under the supervision of the County Supervisor of Taxation. In determining the value of real property, the assessors shall consider as to each tract, lot, or parcel of land, its advantages as to location, quality of soil, quantity of timber, water power, water privileges, mineral, quarries, and other valuable deposits known to be available therein, the fertility and adaptability for agriculture or commercial uses; and shall consider the past income derived therefrom, its probable future income, the present assessed value, and any other facts which may affect the value of such real property. In order to arrive at the true value in money of personal property, or of each tract, lot, or parcel of real estate, the County Supervisor and the assessors may examine the owner and may subpoena other persons to be examined under oath.

SEC. 406. *County Supervisors and Assessors to Jointly Review the Valuations and Assessments and Make Tentative Scroll.*

Review of
tabulations at
joint meeting
of supervisor and
list takers.

Corrections and
equalization
of values.

Tentative scroll
with valuations,
by races.

(a). As soon as practicable after the list takers and assessors have completed the listing and assessment and made return for each township as by this act required, and before the meeting of the County Board of Equalization and Review, the County Supervisor of Taxation shall convene all of the list takers and assessors and they shall jointly review the valuations and assessments in the several townships, wards, and districts to the end that it may be ascertained whether the several assessors have applied the same methods of valuing property, real and personal, in the several townships, wards, and districts, and whether the valuations and assessments in the several townships, wards, and districts have been assessed at their true value in money and are uniform; and to correct any errors that have been committed, clerical or otherwise, and to equalize the assessments in the townships, wards, and districts.

(b). For the purpose of this section, the list takers and assessors of the several townships, wards, and districts of each county shall prepare a tentative scroll, roll, or list by races, showing in alphabetical order the names of the taxpayers who have listed property for taxation in their respective townships, the items of each class of property listed and the valuation as fixed by the assessors for the current year, and the items and valuation of same for the preceding year. All columns should be added, the totals entered for the town-

ship, and the average value of each class of property shall be computed by dividing the total number of items in each class into the total valuation of the respective items.

Computing average valuations.

(c). At the joint meeting of review of the County Supervisor of Taxation, the list takers and assessors, as provided for in this section, such adjustments and corrections of the valuation of the several items of property listed and assessed shall be made as may be necessary to equalize the valuation of items of the same class in all of the townships, wards, and districts of the county. If any such adjustments or corrections are made at such joint meeting of review, the adjusted or corrected values shall be extended to and entered in a column on the tentative scroll, roll, or list provided for that purpose. The County Supervisor of Taxation shall preserve such tentative scroll, roll, or list of each township, ward, or district, and shall present the same to the County Board of Equalization and Review at their next meeting and for their inspection and consideration.

Adjustments and corrections made at joint meeting.

Scrolls presented to county boards.

SEC. 407. After the County Board of Equalization and Review shall have completed their duties as prescribed in this act and shall have adjourned, and not later than the fourth Monday in July, the County Accountant, Auditor, or Tax Clerk shall prepare a final and complete scroll, roll, or list for each of the several townships, wards, and districts in the county and for each race thereof showing the names in alphabetical order of the several owners of real and personal property and the valuation of same as fixed and declared by the County Board of Equalization and Review. Such scroll, roll, or list, together with the same tentative scroll, roll, or list, shall be filed as the fixed, determined and permanent roll for the quadrennial period either with the Board of County Commissioners, the County Auditor, Tax Clerk, Accountant, or other similar officers.

Appropriate county officer to prepare final scroll.

Declared permanent scroll for quadrennial period.

FURTHER POWERS AND DUTIES OF SUPERVISOR OF TAXATION AND OTHER OFFICERS

SEC. 408. The powers and duties of the State Board of Assessment, Board of County Commissioners, Supervisor of Taxation, List Takers and Assessors, Auditor, Clerk of the Board of County Commissioners, Register of Deeds, and all other officers named in this article for listing, valuing, and assessing of real and personal property, filing returns and making reports, or fixed with any duty whatsoever under the provisions of this article shall exercise the powers conferred and perform all the duties prescribed in Article five except wherein the specific duties prescribed in this article are in

Further powers and duties of supervisors and other officers.

Duties of
county tax
commissions.

conflict with the duties prescribed and the powers conferred in Article five, and said Article five is hereby referred to for other and further duties of the officers named in this section: *Provided*, that in all counties having a tax commission, said tax commission shall do and perform all the duties required by this act to be performed by Boards of County Commissioners, except the levying of the tax as set forth in Article five Section five hundred twenty-seven hereof, and all expenses incurred by said tax commission or its appointees in accordance with this act shall be paid for by the County Board of Commissioners out of the general County funds.

ARTICLE V

ANNUAL ASSESSMENTS

Annual
assessments.

Ownership and
value as of
April 1.

SEC. 500. For the annual listing and assessing of property in years other than the quadrennial assessment years, property shall be listed for taxation with reference to ownership and value as of the first day of April, as provided in Section four hundred of this act. The following machinery is provided for listing property for taxation in such years:

Machinery for.

Appointment of
County Supervisor
of Taxation.

(1). The Board of County Commissioners of each county, on the first Monday in March of each year other than the year for the quadrennial assessment of real and personal property, shall appoint a resident freeholder as County Supervisor of Taxation. In counties which have an auditor, county accountant, tax clerk, all-time chairman of the Board of County Commissioners, or other like officers, such officer may be the County Supervisor of Taxation.

Existing officers
may be appointed.

Duties of County
Supervisor.

(2). The County Supervisor of Taxation shall have general supervision of:

Assessing
personalty.

(a). The listing and assessing of all personal property for taxation.

Realty assessed
at last quadren-
nial assessment.

(b). The listing of all real property that was listed and assessed at the last quadrennial assessment.

Realty not so
assessed.

(c). The listing and assessing of all real property that was not assessed at the last quadrennial assessment.

Improvements
above \$100.

(d). The listing and assessing of all real property to the extent of the value of improvements added in excess of one hundred dollars (\$100.00) since the last assessment.

Structures
destroyed.

(e). The listing and assessing of all real property to the extent of the value of any building or other appurtenance in excess of one hundred dollars (\$100.00) which has been removed or destroyed since the last assessment.

Changed values
caused by unusual
circumstances.

(f). The listing and assessing of all real property to the extent that some extraordinary circumstances have occurred

since the last quadrennial assessment to increase or decrease the value of such real property, such circumstances being those of unusual occurrence in trade or business.

(g). The listing and assessing of all real property which has been subdivided into lots, streets laid out and map recorded, or which has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment; and the said lots sold or offered for sale. Subdivisions.

(3). *County Supervisors to Appoint List Takers and Assessors.*

The County Supervisor of Taxation, upon approval of the Board of County Commissioners, shall appoint a competent assistant for each township in the county, and in townships where are situated cities and towns of an unusually large amount of property, more than one assistant may be appointed. The County Supervisor of Taxation and the assistants shall be and constitute the County Board of List Takers and Assessors. Township list takers and assessors.

County Board of List Takers and Assessors.

OATH OF SUPERVISOR AND ASSISTANT

SEC. 501. (1). Before entering upon the duties of their office, the County Supervisor and the assistants herein provided for shall take and subscribe to the following oath before the chairman of the Board of County Commissioners or some other officer qualified to administer oaths, and shall file the same with the clerk of the Board of County Commissioners. Oath of Supervisor.

OATH OF COUNTY SUPERVISOR

I, _____, County Supervisor of Taxation for _____ County, in the State of North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as County Supervisor, according to the laws in force that govern that office: so help me, God. Form.

Signature.

OATH OF ASSISTANT

I, _____, Assistant Supervisor of Taxation for _____ Township, County of _____, State of North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as Assistant Supervisor of Tax- Oath of assistants; form.

ation according to the laws in force that govern said office: so help me, God.

Signature.

Affidavit of
assistants.

(2). *Assistant Supervisor to Make Scroll, List, or Roll.*

An Assistant Supervisor, upon making his complete returns of his listing and assessments, embracing the list or scroll of the taxable property in his township, to the County Supervisor of Taxation, shall annex the following affidavit, subscribed and sworn to before the Clerk of the Superior Court or some other officer qualified to administer oaths:

Form.

I, _____, the Assistant Supervisor for _____ Township, County of _____, State of North Carolina, for the year _____, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be listed and/or assessed in said township, and that I have listed and/or assessed every tract or parcel of land, or other real estate, required to be assessed, and all personal property, at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned.

Signature.

COMPENSATION OF COUNTY SUPERVISORS OF TAXATION
AND ASSISTANTS

Pay of super-
visors and
assistants.

Expenses.

Verified accounts.

SEC. 502. The County Supervisors of Taxation and each assistant shall receive such compensation for their services as the Board of County Commissioners shall designate, not more than five dollars per day, and necessary traveling expenses for each day of service; shall serve for such time as the Board of County Commissioners in their discretion may designate; shall make out their accounts in detail, giving the date of each day's service, which account shall be verified and audited by the county accountant and approved by the Board of County Commissioners.

SEC. 503. *Meeting of County Supervisors and Assistants.*

Time and place
of Supervisor
and assistants.

The County Supervisor of Taxation and assistants shall meet in the courthouse of the county on the third Monday in March for general consideration of methods for securing a complete list of all real estate and personal property in the county, and for valuing in a uniform manner in the several townships the different classes of personal property, shall begin the listing and assessing on the first Monday in April of each year, and shall complete the same on or before the

first Monday in May next following, but the Board of County Commissioners may extend the time to the first Monday of June next following, or so much of said extension as such Board of County Commissioners may deem necessary; and after the listing and assessing has been completed, shall perform the duties imposed in Sections four hundred and six and four hundred and seven of this act.

Extension of time for completing assessment.

TOWNSHIP ASSISTANTS TO ADVERTISE

SEC. 504. Each township list taker, successor, and/or assistant to the County Supervisor shall advertise in five or more public places within the township, not later than the twentieth day of March, notifying all persons owning property subject to taxation within the county to return to him all the real and personal property which such persons own on the first day of April, that said return must be made during the month of April or within the time designated by the Board of County Commissioners under the penalties imposed by law, and that he will be present to receive the tax lists at the times and places named in the advertisement; and in a like manner said list taker, his successor, and/or assistant to the County Supervisor shall advertise any extension of time granted to taxpayers.

Township assistants to advertise time and place of list taking.

BOARD OF ALDERMEN OR OTHER GOVERNING BODIES OF CITIES AND TOWNS LYING IN TWO OR MORE COUNTIES MAY APPOINT MUNICIPAL TAX ASSESSORS.

SEC. 505. For the purpose of municipal taxation all real and personal property subject to taxation to be levied by the several Boards of Aldermen, Boards of Commissioners, or other governing bodies of cities or towns, lying and being in two or more counties, shall be listed and assessed by the Supervisor of Taxation, list takers and assessors appointed, and the valuation of such real and personal property shall be equalized by the Board of Equalization and Review, constituted as hereinafter set out, and in the following manner:

Listing in municipalities lying in two or more counties.

(1). The Board of Aldermen, the Board of Commissioners, or other governing bodies of each and every such city or town shall at the first regular meeting of such board or other governing bodies in the month of April in the year one thousand nine hundred and thirty-seven, and every fourth year thereafter, appoint a Supervisor of Taxation and two discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the Board of List Takers and Assessors for said city or town; and such City Supervisor of Taxation, List Takers and Assessors shall in like

Machinery

Appointment of Supervisor of Taxation.

Assistants.

Procedure same as in counties

Assessment and equalization.

Board of Equalization and Review for such municipalities.

Duties same as those of county boards.

Appointment of Supervisor of Taxation.

Assistants.

Duties same as those of similar county officers.

manner and during the same period of time as in this act provided for listing and assessing real and personal property by County Supervisors of Taxation, Township List Takers and Assessors, for all purposes of municipal taxation by said city or town, list and assess at its true value in money all the real and personal property in such city or town without reference to the valuation placed thereon by the County Supervisor of Taxation and Township Assessors, or by the County Board of Equalization and Review; and such Board of Aldermen, Board of Commissioners or other governing body, Board of List Takers and/or Tax Assessors and Board of Equalization and Review of such cities and towns, in listing, assessing, and equalizing the real and personal property in such cities or towns for the purposes of municipal taxation as aforesaid, shall exercise any powers conferred and perform every duty imposed upon Boards of County Commissioners, County Supervisors of Taxation, Township List Takers and Assessors in the listing and assessing of property for the purposes of State and county taxation.

(2). The Board of Aldermen, Board of Commissioners, or other governing body of each and every such city, together with the City Supervisor of Taxation as chairman, shall constitute the Board of Equalization and Review for such city or town, and shall in like manner and during the same period of time as in this act provided for the equalization of the valuation placed upon real and personal property by County Supervisors, Township List Takers and Assessors equalize the valuation placed upon the real and personal property in such city or town by such Municipal Supervisors and Tax Assessors; and such Board of Equalization and Review, in the equalization of the valuation of such real and personal property as aforesaid, shall exercise every power conferred and perform every duty imposed by this act upon County Boards of Equalization and Review in the equalization of the valuation placed upon property by the County Supervisors of Taxation, the County List Takers and Assessors, for the purposes of State and county taxation.

(3). The Board of Aldermen, the Board of Commissioners, or other governing body of each and every such city or town shall, at the first regular meeting of such board or governing body, held in March of each year other than the year of the quadrennial assessment, appoint one discreet freeholder as Supervisor of Taxation, in their discretion one or more assistants, each of whom shall have been a resident of such city or town for not less than twelve months, and who shall be known as the Tax Assessor or Tax Assessors; who shall list and assess all the real and personal property in such city

or town for the purposes of municipal taxation by said city or town in like manner and during the same period of time as in this act provided for the listing and assessing of property by the County Supervisor, List Takers and Assessors for State and county purposes; and who shall list the land in such city or town at the valuation assessed in the last quadrennial assessment, except—

Values fixed as of last quadrennial assessment; exceptions.

(a). Where improvements have been made in excess of one hundred dollars (\$100.00) upon the real property since the last assessment, and in that event the assessor shall find the actual value in money of such improvements and add to the value of the property as appraised at the last assessment.

Improvements over \$100.

(b). Where a building, timber, or some other appurtenance of value in excess of one hundred dollars (\$100.00) has been removed or destroyed since the last assessment, then the tax assessors shall find the value of such buildings or appurtenances so removed or destroyed since the last assessment, and shall deduct such value from the appraised value of the real estate in the last assessment.

Removed or destroyed buildings.

(c). Where some extraordinary circumstances have occurred to increase or reduce the actual value of the property since the last assessment, such circumstances as are of unusual occurrence in trade or business.

Changes caused by unusual circumstances.

(d). Where real property has been subdivided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets, and/or map registered, then and in that case the assessors shall re-value and re-appraise the said real property and find and determine the value in money of each lot thereof; shall list and assess all personal property in such city or town, and shall, on the listing and assessing such real and personal property for the purpose of municipal taxation as aforesaid, possess and exercise all the duties imposed in this act upon County Supervisors, List Takers and Assessors in listing and assessing property for taxation.

Subdivisions.

Revaluing.

Other duties.

(4). The intent and purpose of this section is to provide such cities and towns as lie in two or more counties only with the machinery necessary for listing and assessing taxes for municipal purposes. The powers to be exercised by and the duties imposed on such Boards of Aldermen, Boards of Commissioners or other governing bodies, Boards of Equalization and Review, City Supervisor of Taxation, List Takers and Assessors, city clerk and taxpayers shall be the same and they shall be subjected to the same penalties as provided in this

Intent and purpose of section declared.

Counties may adopt these valuations.

Petitions for increase or decrease.

Appeals to State Board.

Expenses borne by municipalities.

Reimbursement by counties adopting valuations.

act for all Boards of County Commissioners, County Auditors, Registers of Deeds, Clerks of Boards of County Commissioners, County Supervisors, List Takers and Assessors. The County Commissioners in their discretion may adopt the tax lists, scroll, or assessment roll of such city or town as are fixed and determined by the Board of Equalization and Review of such cities or towns, and when so adopted shall be considered to all intent and purpose the correct and valid list and the fixed and determined assessment roll for the purpose of county taxation. All petitions by taxpayers for increase or decrease in the valuation of property within such city or town fixed and determined by the Board of Equalization and Review of such city or town shall be made to the Board of Aldermen, the Board of Commissioners, or other governing body of such city or town; and all appeals to the State Board of Assessment on account of the valuation of such property shall be from the City Board of Equalization and Review in such manner and within such times as are provided in this act for petitions to and appeals from the County Board of Equalization and Review.

(5). That all expenses incident to the listing and assessing of the property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken: *Provided*, that where the county or counties in which such city or town lies shall adopt the list and the fixed, determined assessment of the City Board of Equalization and Review, the County Board of Commissioners may reimburse the governing body in such amounts as in their discretion may be proper.

TOWNSHIP ASSISTANT TO MAKE TAX LIST

Township assistants to make lists for respective townships.

Investigation.

Judicial powers.

SEC. 506. (1). Each township assistant to the County Supervisor shall obtain from every person owning property subject to taxation in his township a full, complete, and detailed statement of each and every piece and kind of property, real and personal, which said person or persons shall own on the first day of April, together with the true value in money of all such property as belongs to such person or persons, or shall be under his control as agent, guardian, administrator, executor, trustee, or otherwise which should be listed for taxation; shall ascertain by visitation, investigation, or otherwise property not listed, the actual cash value in money of each piece or class of property in his township, and list such property at its actual value for taxation; and is hereby authorized and empowered to administer oaths in all cases necessary to obtain any information concerning taxable real or personal property.

(2). After any tax list or abstract has been delivered to an assessor, to the Supervisor of Taxation, or to the Board of County Commissioners, and such Assessor, Supervisor of Taxation, or Board of County Commissioners shall have reason to believe or sufficient evidence upon which to form a belief that the person, firm, or corporation making such list or abstract, in person or by agent, has other personal property, tangible or intangible, money, solvent credits, or other thing liable for taxation, they or either of them shall take such action as may be needful to get such property on the tax list.

Listing property not given in at listing time.

HOW TO LIST PROPERTY

SEC. 507. (1). Every person owning property, real or personal, is required to list and shall make out, sign and deliver to the assistant supervisor, list taker, or assessor a statement, verified by his oath, of all the real and personal property, money, credits, investments in bonds, annuities, or other things of value, and the value of all improvements on or changes in real property since same was assessed at the last quadrennial assessment, which was in the possession or control of such person or persons on the first day of April, either as owner or holder thereof, or as parent, guardian, trustee, executor, administrator, agent, factor, or in any other capacity. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities, and towns of the State, when listing or assessing real estate for taxes, to ascertain the owner of the real estate being listed and assessed, or someone who has an interest therein, whether the same is encumbered, and if so, to whom, and the postoffice address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least two adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat or the street number of said lot shall be given. The County Supervisor of Taxation or other person charged with supervision of the listing and assessment of property for the county, city, or town shall inspect the tax abstracts as returned by the list taker or assessor, and if the above requirements have not been complied with, shall refuse approval of the bill for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

How to list property.

Taxpayer's statement, under oath, of property owned.

Value changes.

As of April 1.

Ascertainment of owners.

Encumbrances.

Separate listings.

Contents.

Town lots.

Inspection of abstracts by Supervisor.

Carrying forward
real property.

That it shall be the duty of the list taker or assessor to carry forward on the tax list of any persons the real estate owned by them at the same assessed value as said property was valued at in the last quadrennial assessment of taxes, unless the value thereof has been changed by the Board of County Commissioners as provided by law, and the real property thus brought forward by the tax lister or assessor at the said assessed value shall be a legal and valid listing of the same as if listed by the owner, or owner's agent, or by the chairman of the Board of County Commissioners.

Registers of Deeds
to certify encum-
brances and trans-
fers of property.

The Board of County Commissioners in any county may require the Register of Deeds, when any transfer of title is made, except mortgages and deeds of trust, or like liens recorded in his office, to certify the same to the Auditor or County Accountant, or Supervisor of Taxation, and the record of such transfer shall be entered upon the tax list of the county to the end that the property so transferred may be listed in the name of the party to whom said property is transferred. The said Register of Deeds shall include in his notice to the Auditor, County Accountant, or Supervisor of Taxation the name of the person conveying said property, the person to whom it is conveyed, the township in which it is situated, a short description of said property, and whether it is conveyed in whole or in part: *Provided, however*, that said Register of Deeds shall be allowed, when on fees, the sum of ten cents per entry for such transfer, to be paid by the county, and if on salary, such an allowance as may be made by the governing body.

Contents of such
notice.

Fees of Reg-
isters of Deeds
for such duties.

Personal property
in trust.

(2). When personal property has been conveyed in trust and the trustee resides without the State, but the trustor resides within the State, then in that case such property shall be listed and assessed for taxation in this State by said trustor where the property is situated.

Situs of personal
property held by
fiduciaries.

(3). Where a guardian, executor or executrix, administrator or administratrix lives in a city or incorporated town, all personal property in the hands of such fiduciary shall be listed and assessed for taxation where the ward or wards resided on the first day of April and where deceased persons resided on the day of their death; however, if such wards of such deceased persons are non-residents of the State on the first day of April, then such fiduciary shall list the property where he or she resides on the first day of April.

Situs of certain
personal property
held in trust.

(4). Whenever personal property is held in trust for another by any person, firm, or corporation in this State either as guardian, trustee, or otherwise, and the ward or cestui que trust is a resident of this State, then the same shall be listed for taxation in the township and county where the ward

or cestui que trust lived on the first day of April, and if the ward or cestui que trust lived on the first day of April in a county in this State other than the county of the guardian, trustee, or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof during the month of April, verified by oath, to the County Supervisor of Taxation in the county wherein the ward or cestui que trust lived on the first day of April, and such Supervisor of Taxation shall enter the same on the tax list of the township in which the ward or cestui que trust lived.

Listing by mail.

WHO MAY LIST THROUGH AGENTS

SEC. 508. Females or non-residents of the township where the property is situated, and persons physically unable to attend and file a list of their property, may appoint agents for the purpose of listing their property. Such agent shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of corporations shall be listed by the president, cashier, treasurer, or any other person appointed for that purpose.

Listing through agents.

Oath of agent.

PRIVATE BANKS, BANKERS, BROKERS, OR SECURITY BROKERS

SEC. 509. Every bank (not incorporated), banker, broker, or security broker, at the time fixed by this act for listing and assessing all real and personal property, shall make out and furnish the list takers and assessors a sworn statement showing:

Listings by private banks, bankers, and brokers.

Contents.

(1). The amount of property on hand and in transit.
(2). The amount of funds owned in the hands of other banks, bankers, or brokers.

Amount of property.

Other funds.

(3). The amount of checks or other cash items, the amount of which was not included in either of the preceding items.

Cash items.

(4). The amount of bills receivable, discounted or purchased, bonds and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid.

Credits due.

(5). All other property appertaining to said business, other than real estate, which real estate shall be listed under this act.

Other business property.

(6). The amount of deposit made by them with any other person, firm, or corporation.

Deposits.

(7). The amount of all accounts payable, other than current deposit accounts.

Accounts payable.

Computation of
above items for
listing.

(8). The aggregate amount of the first, second, and third items in said statement shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the sixth and seventh items shall be deducted from the aggregate amount of the fourth item of said statement, and the remainder, if any, shall be listed as a credit.

SEC. 510. Persons, Firms, Banks, and Corporations Dealing in Securities on Commission Taxed as a Private Banker.

Security brokers
must have
license.

Defined.

Private banker
defined.

Penalty for
violation.

No person, bank, or corporation without a license authorized by law shall act as a stock broker or private banker. Any person, bank, or corporation that deals in foreign or domestic exchange, certificates of debt, shares in any corporation or charter companies, bank or other notes, for the purpose of selling the same or any other thing for commission or other compensation or who negotiates loans upon real estate securities, shall be deemed a security broker. Any person, bank, or corporation engaged in the business of negotiating loans on any class of security or in discounting, buying, or selling negotiable or other papers or credits, whether in an office for the purpose or elsewhere, shall be deemed to be a private banker. Any person, firm, or corporation violating this section shall pay a fine of not less than one hundred nor more than five hundred dollars for each offense.

LIST TAKERS AND ASSESSORS FURNISH LIST OF EXEMPT PROPERTY

List takers to
furnish list of
property exempt.

Delivery to
Supervisor.

Duplicates to
State Board.

SEC. 511. Each list taker and assessor, when making the assessment roll and scroll for his township, shall enter on the blanks so furnished, in regular order, the name of the owner, a clear description of all real and personal property exempt from taxation, together with statement of its value, for what purpose used, and the rent, if any, obtained therefrom. The list of such exempt property, when completed, shall be delivered by the County Supervisor of Taxation to the Register of Deeds of the county, on or before the first day of October, and the Register of Deeds on or before the first day of November shall make duplicates thereof and transmit such duplicates to the State Board of Assessment and shall file the original list of exempt property in his office.

LISTING IN YEARS OTHER THAN QUADRENNIAL

Annual valuations
same as those of
last quadrennial
assessment.

SEC. 512. Except in the year of the quadrennial assessment the township list takers and assessors shall list the real property in their respective townships at the valuation of the last quadrennial assessment; shall correct the valuation

of any tract, lot, or parcel of land on which any structure or other thing of value over one hundred dollars has been erected or upon which any structure or other thing of value over one hundred dollars has been destroyed since the last quadrennial assessment; and shall assess for taxation all real estate which, since the last quadrennial assessment, has been discovered, increased or reduced in value by reason of the occurrence of extraordinary circumstances or subdivided into lots and such lots or any part of same sold or offered for sale.

Certain
adjustments.

LIST TAKERS AND ASSESSORS ADMINISTER OATH

SEC. 513. (a). It shall be the duty of the list takers and assessors of the several townships in each county of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law, the oath read by the taxpayer in the presence and in the hearing of the list taker and assessor or by the list taker and assessor in the hearing and presence of the taxpayer, and the failure of any list taker or assessor to administer said oath except in cases where by law said oath may be made before some other person, such list taker and assessor shall be guilty of a misdemeanor.

Oath of taxpayer
when listing.
Failure to ad-
minister oath made
misdemeanor.

(b). The list taker, assessor, and/or assistant may in his discretion accept the return of any taxpayer by mail, if duly verified before a notary public or other officer authorized to administer oaths and in the form of the oath prescribed in this act, and if the list taker and/or assessor is satisfied that a full, accurate and complete list of all taxable property of the taxpayer has been returned at a fair cash value.

Listing by mail
if verified.

OATH OF TAXPAYER

SEC. 514. The list taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of and listing property to make and subscribe to the following oath, which shall be attached to each and every schedule:

Oath of taxpayer.

I do solemnly swear (or affirm) that the above and foregoing list contains all the property, is a full, true, and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise in the county of _____, State of North Carolina, and that I

Form.

have not in any way connived at the violation or evasion of requirements of law in relation to the assessment of property: so help me, God.

WHERE TO LIST REAL ESTATE, MINERAL AND QUARRY LANDS

Situs of listing
realty.

Division of owner-
ship in mineral,
quarry, and
timber lands.

Separate timber
interests.

SEC. 515. All real property subject to taxation shall be listed in the township in which said property was situated on the first day of April. When the fee of the soil of any tract, lot, or parcel of land is vested in any person, firm, or corporation and the right to any improvements, leasehold estate, minerals, quarry, or timber therein is vested in another person, firm, or corporation, the said tract, lot, or parcel of land may be listed and valued to separate ownership, in separate entries, specifying the interest listed, and may be taxed to the parties owning the different interests respectively. In listing improvements, leasehold estate, mineral, quarry, or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract, lot, or parcel of land in or on which the same shall be situated or located, and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

WHERE POLLS AND PERSONAL PROPERTY SHALL BE LISTED

Situs of listing
polls and
personalty.

Exceptions.

Goods and chattels
where situated.

Farm products.

Goods stored
out of State.

Legal residence
defined.

Residence of
corporation where
principal office
is located.

SEC. 516. All taxable polls and all personal property shall be listed in the township in which the taxpayer resided on the first day of April, subject to the following exceptions:

(1). All goods and chattels situated in a township, town, or city other than that in which the owner resides shall be listed where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory, or warehouse therein for use in connection with such goods and chattels; and farm products owned by the producers shall be listed where produced and all manufactured goods, consigned or stored out of the State, shall be listed where the owner resides.

(2). The residence of a person who has two or more places in which he occasionally dwells shall be that in which he resided for the longest period of time during the year preceding the first day of April.

(3). The place where the principal office is situated in this State shall be deemed the residence of the corporation, but if there is no principal office in the State, then the personal

property of the corporation shall be listed, assessed, and taxed at any place in the State where the corporation transacts business.

(4). For the purpose of listing and assessing property, a copartnership shall be treated as an individual, and the property, real and personal, shall be listed in the name of the firm. A copartnership shall be deemed to be located in the township, town, or city in which its business is principally carried on. Each partnership shall be held liable for the whole tax.

Partnerships
treated as
individuals
in listing.

TAX LIST SHALL CONTAIN

SEC. 517. The tax list shall state the name, address, and age of taxpayer and a full and complete itemized list of all the property, real and personal, of the taxpayer as of the first day of April, as follows:

Contents of
tax lists.

(1). The amount of real estate owned or under control in the township, together with the number of acres cleared for cultivation, waste land, woods and timber, quarry lands, and lands susceptible of development for water power. The real property shall be described by name, if it has one, or in such way as to be identified, and each separate tract, lot, or parcel of real estate shall be separately listed, described, and valued, and whether located inside or outside of incorporated cities or towns.

Amount and
description of
reality.

(2). Manufacturing property outside or inside of incorporated cities or towns.

Manufacturing
property.

(3). The number of acres of mineral, timber, and quarry and lands susceptible of development.

Mineral, timber
and quarry lands.

(4). Number of town lots, the dimensions and location of each.

Town lots.

(5). The number and value of horses.

Horses.

(6). The number and value of mules.

Mules.

(7). The number and value of jacks and jennets.

Jacks and jennets.

(8). The number and value of cattle.

Cattle.

(9). The number and value of hogs.

Hogs.

(10). The number and value of sheep.

Sheep.

(11). The number and value of goats and other livestock.

Goats.

(12). The number and value of poultry.

Poultry.

(13). The number and value of dogs.

Dogs.

(14). The value of farming utensils, farming machinery, and all kinds of carriages, carts, wagons, buggies, or other vehicles and harness.

Farming
utensils.

(15). The value of warehouses, their office furnishings and fixtures.

Warehouses.

(16). The value of tools of mechanics.

Tools.

Household
furnishings, etc.

(17). The value of household and kitchen furnishings, musical instruments, firearms, provisions of all kinds, and other products on hand.

Libraries, etc.

(18). The value of libraries and other scientific implements.

Money.

(19). The amount of money on hand.

Farm products
on hand or
in warehouse.

(20). The amount and value of all cotton, tobacco, and other farm products of every kind owned by the original producer or held by the original producer in any public warehouse and represented by warehouse receipts, or held by original producer for any co-operative marketing or cotton growers association, together with a statement of the amount of any advance against said cotton, tobacco, or other products, and fertilizer and fertilizer materials.

Solvent credits.

(21). All solvent credits, with accrued interest thereon, whether money on deposit, postal savings, mortgages, bonds, notes, bills of exchange, certified checks, accounts receivable, or in whatever other form or credit, and whether owing by any state or government, county, city, town, township, person, persons, company, firm, or corporation within or without the State.

Vehicles of all
kinds.

(22). All automobiles, tractors, trailers, bicycles, trucks, flying machines, and pleasure boats of any and all kinds.

Fishing equipment
and boats.

(23). The number and value of all seines, nets, fishing tackle, boats, barges, schooners, vessels, and all other floating property.

Other personalty.

(24). All other personal property whatsoever, including all cotton in seed or lint, tobacco either in leaf or manufactured, rosin, tar, plated and silverware, watches and jewelry, goods, wares and merchandise of all kinds and descriptions, whether possessed by the taxpayer or any child.

Purpose of section
to cover all
property owned.

(25). It is the purpose of this section to require, and it shall be the duty of each and every taxpayer to furnish, a complete and itemized list of the solvent credits, property, or things of value owned or possessed by him or in his control.

Signboards.

(26). Billboards, signboards, and other property used in outdoor advertising.

Those liable for
Schedule "B"
taxes.

(27). Any and all persons, firms, or corporations liable for Schedule "B" taxes.

BONA FIDE INDEBTEDNESS

Deduction of
bona fide
indebtedness.

SEC. 518. (1). All bona fide indebtedness owing by any taxpayer as principal debtor may be deducted by the list taker or assessor from the aggregate amount of the taxpayer's credits shown in items nineteen, twenty, and twenty-one of section five hundred and seventeen: *Provided*, that the credits enumerated in item twenty of this section shall be

available only for tax deduction of indebtedness by the original producer of the articles named, and in the case of fertilizer or fertilizer material such only as are held by the farmer to be used during the current year.

Fertilizer.

(2). The Board of County Commissioners and/or county supervisor of taxation shall have the power to summons any taxpayer or other person at some place designated by them in the county to answer relative to the amount of solvent credits owned by him, the persons owing the same, as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom indebtedness is due.

Examination of taxpayer as to solvent credits

(3). If any person, firm, or corporation, with a view to evading the payment of taxes, shall fail or refuse to list with the list taker or assessors any bonds, notes, accounts receivable and/or any other solvent credits subject to taxation under this act, the same shall not be recoverable at law or by suit in equity in any court in this State until they have been listed for taxation and the tax and the penalty prescribed by law for the non-listing and non-payment of taxes have been completely paid.

Penalty for failure to list solvent credits.

Not recoverable in court actions.

WAREHOUSE AND CO-OPERATIVE GROWERS' OR MARKETING ASSOCIATIONS TO FURNISH LISTS

SEC. 519. (1). Every warehouse company or corporation and every growers' or marketing association receiving for storage cotton, tobacco, or other products, commodities or property, and issuing warehouse receipts for same, shall, on the day as of which property is assessed, furnish to the supervisor of the county in which such property is stored a full and complete list of all persons, corporations, partnerships, firms, or associations for whom such property is stored, except in cases in which farm produce is stored for its original producer who is a resident of another county in this State, together with the amount of such property stored for each owner and the amount advanced against such property by the warehouse or association. In all cases in which farm produce is stored for its original producer who is a resident of another county in this State, the names of such producers shall be sent to the supervisors of the respective counties in which such producers reside, together with the amount of such produce stored for them and the amount advanced against such produce by the warehouse or association.

Warehouses and cooperative associations to furnish lists of property stored.

Certain farm produce excepted.

(2). Warehouse companies and corporations and growers' and marketing associations shall not be liable for taxation on the property stored with them by others, *provided* lists of the owners and amounts of such property are furnished to the

Not liable for tax on stored property except upon failure to furnish lists.

Penalty for failure to furnish lists.

Commissioner of Revenue to furnish counties with list of automobiles, etc.

Fees for.

Reports by consignees and brokers.

Farm produce.

Penalty for failure to furnish reports.

Information given by auto owners applying for tags.

Report of Commissioner of Revenue to counties.

respective supervisors under the provisions of subdivision (1) of this section. If such lists are not so furnished within fifteen days after the day as of which property is assessed, such warehouse or association shall be liable to the respective counties for the tax upon the full value of such property; and if failure to furnish such list is continued for ten days after demand for same by the supervisor of any county, such warehouse or association shall be liable for a penalty of \$250, in addition to the taxes, to be recovered by the proper county in an action in the Superior Court, and both tax and penalty may be recovered in the same action.

(3). The Commissioner of Revenue shall, upon request of any county, send to the supervisor of taxation a list of automobiles and trucks in such county as appears from the record for the current year, and shall charge the county thirty cents per hundred names for same, said amount to be paid to the Commissioner of Revenue and to be used by him as compensation for the preparation of said list.

SEC. 519½. *Reports by Consignees and Brokers.* Every person, corporation, partnership, or unincorporated association in possession of property on consignment and all brokers dealing in tangible personal property who have in their possession such property belonging to others shall file with the supervisor of taxation of the county in which such property is located a full and complete list of the owners of such property, together with the amount of such property owned by each: *Provided*, that if such property is farm produce owned by the original producer who is a resident of this State, the name of the owner and the amount of such property shall be reported to the supervisor of the county of which such owner is a resident. Consignees and brokers failing to make such reports shall be liable to payment of the tax and a penalty of two hundred and fifty dollars (\$250) in the same manner and under the conditions set forth in subdivision (2) of Section 519.

SEC. 519¾. *Information to be Given by Motor Vehicle Owners Applying for License Tags.* Every motor vehicle owner applying to the State Department of Revenue for motor vehicle license tags shall specify in the application the county and township in which each such motor vehicle is subject to ad valorem taxation. If any such vehicle is not subject to ad valorem taxation in any county of this State, such fact, with the reason therefor, shall be stated in the application. No State license tags shall be issued to any applicant until the requirements of this section have been met. The Commissioner of Revenue shall upon request from any county, send

to the supervisor of such county a list of motor vehicles subject to ad valorem taxation in such county as shown by the Commissioner's records for the year preceding the day as of which property is to be assessed, and shall charge the county the sum of thirty cents per hundred names for the same, said amount to be used by the Commissioner as compensation for the preparation of said list.

Fees for

FORMS FOR LISTING AND ASSESSING PROPERTY

SEC. 520. (a). The State Board of Assessment shall design forms and tax books to be used in listing and assessing property for taxation by the county supervisors, list takers and assessors, which forms shall contain such classification of real and personal property as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the property owned by each taxpayer; shall transmit said forms to the Division of Purchase and Contract, which shall ascertain from Boards of County Commissioners of the several counties the number of forms desired by each county and cause same to be printed and transmitted to the Board of County Commissioners of each county upon their order by the first day of March in each year, and the clerk of the Board of County Commissioners shall deliver to the county supervisor of taxation the necessary number of forms and books for their respective use. The Division of Purchase and Contract shall furnish the Board of County Commissioners of the several counties with an invoice covering the actual cost of the said forms and county tax books furnished the county; and the Board of County Commissioners of each county so furnished shall audit such bill and shall cause the payment of same to be made to the Division of Purchase and Contract within forty days of the receipt of the account for such forms and for such county tax books.

State Board to design forms and tax books.

Printing and distribution by Division of Purchase and Contract.

Invoicing counties for cost.

Payment by counties.

(b). The forms designed by the State Board of Assessment shall be the standard forms for use in all counties of the State, and no variation from the said forms so prescribed shall be used in any county, unless submitted to and approved by the State Board of Assessment.

No variation of forms allowed without consent of State Board.

BOARD OF COUNTY COMMISSIONERS TO LIST PROPERTY ESCAPING TAXATION IN PREVIOUS YEARS

SEC. 521. (1). The chairman of the Board of County Commissioners and the county supervisor of taxation shall examine the tax list and assessment roll for each township for the current year and the preceding year and shall enter in said list and on said assessment roll or scroll a description of all

Listing of property not heretofore listed.

property not listed, the name of the owner or occupant thereof, and the value of the same.

Tax officers to look out for unlisted property.

(2). It shall be the duty of the members of the Board of County Commissioners, the county supervisor of taxation, the list takers and assessors of each township to be constantly looking out for property which has not been listed for taxation, and when so discovered, to have such property placed on the tax list and assessment roll.

Notice to owner of unlisted property.

(3). After the discovery and listing of such unlisted property, the clerk of the Board of County Commissioners shall mail a notice to the owner at his last known address, or, if unknown, to the occupant of such unlisted property, that such property had been discovered and listed for taxation and that the Board of County Commissioners will proceed to assess the same at its next regular meeting. The Board of County Commissioners, at its next regular meeting after such notice to the owner or occupant of such unlisted property, shall proceed to assess same for taxation.

Assessing.

Charging such property with taxes for five years, plus 10%.

(4). The Board of County Commissioners, after such unlisted property has been assessed for taxation for the several years, not exceeding five, that such unlisted property has escaped taxation, shall add to the taxes of the current year in which such property is discovered the simple taxes of each and every preceding year that it has escaped taxation, not exceeding five, with ten per cent per annum in addition, but no addition shall be less than two dollars (\$2.00).

Presumption as to ownership for five years.

(5). Whenever the Board of County Commissioners shall find any person in possession of any personal property, money, or choses in action which shall not have been listed for taxation on the preceding first day of April, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each April for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereof as herein provided in this act. The Board of County Commissioners or the governing body of any municipal corporation is hereby authorized and empowered to settle and adjust all claims for taxation arising under this section or any other section authorizing them to place on the tax list any property omitted therefrom.

Listing and assessing.

Adjustment of such tax claims.

Power extends to other municipal corporations.

(6). The provisions of this section shall extend and apply to all cities, towns, and like municipal corporations having powers under their charters to tax the property aforesaid, and the powers conferred and the duties imposed upon the Board of County Commissioners shall be exercised and performed by the board of commissioners or the board of aldermen or other

governing body, as the case may be, of the city, town, or municipal corporation.

(7). The Board of County Commissioners, whether separately or in connection with any municipality in the same county, may employ a competent man to make diligent search and to discover and to report to the Board of County Commissioners or to the county supervisor of taxation any unlisted property within the county, to the end that the same may be listed and property assessed for taxation as provided in this section: *Provided*, that the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived in the current year in which discovered: and *further provided*, that nothing in this section shall be construed as authorizing or empowering the county commissioners to appoint tax collectors.

Appointment of person to search out unlisted property.

Limitation on expense.

(8). Any time before or after the tax list has been turned over to the sheriff or tax collectors as provided in this act, such unlisted property so discovered shall be listed and assessed for taxation by the Board of County Commissioners as aforesaid; and the clerk of the Board of County Commissioners, county accountant, or auditor shall enter such property in the tax book, making out a tax account, placing the same in the hands of the sheriff or tax collector and charge him with such tax account. Such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such tax as provided in this act for the regular lists.

Listing and assessing unlisted property.

Judgment and execution.

(9). In addition to the ten per cent added to the tax as herein provided, any person, firm, or corporation owning or controlling any property, real or personal, and willfully failing to list the same within the time allowed with the list takers or assessors, shall be guilty of a misdemeanor. The failure to so list shall be prima facie evidence that such failure was wilful, and the Board of County Commissioners shall present the names of all such persons, firms, and corporations to the grand jury.

Failure to list made misdemeanor.

(10). That all assessments made under the provisions of Section 521 shall be subject to appeal by the party assessed to the Supreme Court upon notice given within ten days after the assessment is made, to be served upon the chairman of the board of commissioners. Upon the service of such notice the clerk to the board shall transmit to the clerk of the Superior Court of the county wherein the property assessed is located all notices, orders, and other records, together with all the findings of the board with respect to the assessment, and the clerk shall enter such appeal upon the civil-issue docket of the county, when a trial de novo shall be had, the

Assessments made under Section 521 appealable to Superior Court.

Trial *de novo*.

Power of Court.	hearing of which shall take priority over all other civil actions. The Superior Court shall, upon such appeal, have the right to modify, confirm, or reject in full any such assessment as may have been made by the board of commissioners under and by virtue of the section hereinabove referred to, and shall have the right and power to find all facts connected with such assessment or to re-refer any question of fact that may arise back to the board of commissioners for further finding, and shall pass upon all matters of law relating to the legality of the assessment fixed by such board of commissioners, and from such rulings upon matters of law either party shall have the right of appeal to the Supreme Court.
Fact-finding.	
Appeal to Supreme Court.	
No taxes collectible when appeal is taken.	(11). That after assessment is made under the provisions of Section 521, no levies of taxes shall be collectible in cases where the taxpayer appeals to the Superior Court, pending the appeal: <i>Provided, however,</i> before any appeal can be perfected under the provisions of this act the taxpayer shall enter into a bond payable to the board of commissioners in an amount equal to the taxes levied, plus twenty-five per cent of the amount of the levy, but in no case shall the bond be for less than \$200.00 (two hundred dollars), and the said bond shall be conditioned upon the payment of all taxes levied by said board of commissioners under Section 521 aforesaid legally determined to be due, and the costs of the appeal in case the assessment or any part thereof is made effective by the court.
Taxpayer must give bond for taxes and appeal costs.	
Condition of bond.	

POLL TAX LEVIED, COMMISSIONERS' POWER TO EXEMPT

Poll tax of \$2.00.	SEC. 522. (1). There shall be levied by the Board of County Commissioners in each county a tax of two dollars (\$2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county.
Allocation.	
Poll tax exemptions.	(2). The Board of County Commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made, the clerk of the Board of County Commissioners shall furnish the person with a certificate of such exemption, and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list taker shall annually enter in the column intended for the poll the word "exempt," and the poll shall not be charged in computing the list.
Certificate of exemption.	
Exhibition of certificate.	

BOARD OF EQUALIZATION AND REVIEW

- SEC. 523. (1). The Board of County Commissioners of each county shall be and is hereby constituted the Board of Equalization and Review for its county, whose duty shall be to equalize the valuation in said county so that each tract, lot, or parcel of real estate and each article of personal property shall be listed on the tax list and assessment roll uniformly and at its true value in money, and shall correct such tax list and assessment roll of each township, so that it shall conform to the provisions of this act, and the clerk of the Board of Equalization and Review shall make and enter such adjustments and corrections on the tentative scroll presented by the county supervisors of taxation as the board may authorize.
- (2). The members of the Board of County Commissioners, each as a member of the Board of Equalization and Review, shall be paid by the county their usual compensation per diem and necessary traveling expenses for the number of days actually engaged in the performance of their duties as members of the Board of Equalization and Review.
- (3). The County Board of Equalization and Review may designate the register of deeds, county auditor, county accountant, or other officer having in charge the making of the county tax books, as clerk of such board.
- (4). The county supervisor of taxation, at least ten days prior to the meeting of the Board of Equalization and Review, to the address appearing on the tax list and assessment roll, and in the year of the quadrennial assessment, shall mail to every person owning taxable property listed and assessed in the county a notice of the valuation at which such property has been assessed for taxation and the time and place of the meeting of the Board of Equalization and Review; and in the years other than the year for the quadrennial assessment shall mail such notices only to the taxpayer whose real property has been increased or reduced in value, as provided in this section for the increase or reduction of assessments on real estate in years other than the year of the quadrennial assessment, but the failure to mail or to receive such notices shall not affect the validity of the tax list and assessment roll. The county supervisor of taxation shall submit to the Board of Equalization and Review the tentative scroll, roll, or list of each township, ward, or district for the current year as prepared by him; his assistants and assessors, shall meet with the Board of Equalization and Review at all its meetings and shall give such information as he may have or can obtain with respect to the valuation of taxable property in the county.

County Commissioners as Board of Equalization and Review.

Duties.

Adjustments and corrections.

Compensation and expenses.

Designation of clerk to Board.

Notice to taxpayers of valuations in quadrennial assessment years.

In other years no notice given unless on change of valuation.

Submission of scroll to Board.

Supervisor to meet with Board.

Time of meetings
of Board.

Publication of
notice.

Time of com-
pletion of duties.

Hearing
complaints.

Examination and
review of tax lists
and assessment
rolls.

Correction of
errors.

Adjustments.

Endorsement of
lists and rolls.

Limitation on
power of Board
to increase or
decrease valu-
ations.

Exceptions.

Unlisted
property.

Clerical errors.

(5). The said Board of Equalization and Review shall meet on the third Monday in June of each and every year, first giving ten days notice by publication of the time, place, and purpose of the meeting, and may adjourn from day to day while engaged in the equalization and review of the property on the tax list and assessment roll, but shall complete their duties on or before the first Monday in July of each and every year.

(6). The said board shall, on request, hear any and all taxpayers who own or control taxable property assessed for taxation in the county in respect to the valuation of such property or the property of others.

(7). The said board shall examine and review the tax list and assessment roll of each township for the current year; shall of its own motion or on sufficient cause shown by any person add to said list and assessment roll the names of any persons, the value and description of real and personal property liable to assessment in each township, omitted from such tax list and tax roll; shall correct all errors in the names of persons, in the description of the property, and in the assessment and valuation of taxable property on said list or roll; shall increase or reduce the assessed valuation of such tracts, lots, or parcels of real property or articles of personal property as in their opinion have been returned and assessed below or above the true value in money; shall cause to be done whatever else may be necessary to make said lists and roll or scroll comply with the provisions of this act; and, after the completion of the equalizing and review of said tax lists and rolls of each township, a majority of said board shall endorse thereon and sign a statement to the effect that the same is the fixed and permanent tax list and assessment roll of said township for the current year in which it has been prepared and approved by the Board of Equalization and Review. The omission, however, of such an endorsement shall not affect the validity of any such tax list or assessment roll.

(8). The Board of Equalization and Review in the years other than the year of the quadrennial assessment, provided for in this act, shall not increase or reduce the assessed valuation of any real property, but the same shall be listed and assessed at the same valuation as listed and assessed at the last quadrennial assessment:

(a). Except where real property has been discovered and not listed or assessed at the last quadrennial assessment.

(b). Except where clerical errors have occurred in the making out and transcribing of the tax list and assessment rolls.

(c). Except where improvements and appurtenances have been added to the value of more than one hundred dollars, or where there has been removed or destroyed a thing of value since the last quadrennial assessment exceeding one hundred dollars, and in that event the Board of Equalization and Review shall find the value of the improvements, appurtenances, or thing of value added to, removed, or destroyed, and shall increase or reduce the appraised value of such real property accordingly.

Improvements added, removed or destroyed.

(d). Except where the valuation of the real property since the last quadrennial assessment shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such board in each case and entered upon the proceedings of said board.

Property affected by extraordinary circumstances.

(e). Except where real property has been subdivided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets, and/or map registered, then and in that case they shall determine the value in money of each lot thereof: *Provided*, that where lands located outside of an incorporated municipality have been subdivided into lots, and where more than five acres of any such subdivision remain unsold by the owner of such subdivision, such unsold lands may be listed as land acreage, according to its actual market value.

Property subdivided into lots.

Unsold lots as acreage when located outside corporate limits.

(9). After the Board of Equalization and Review shall have completed its duties and adjourned and before the second Monday in August, the register of deeds, auditor, tax clerk, or other officer performing such duties shall prepare a final and complete scroll, roll, or list for each of the several townships, wards, and districts in the county, and for each race thereof, showing the names, in alphabetical order, of the several owners of real and personal property and the valuation fixed and determined by the Board of Equalization and Review. Such scroll, roll, or list, together with the tentative scroll, roll, or list on which the values of property were fixed and determined, shall be filed as the fixed, determined, and permanent roll, either with the Board of County Commissioners, auditor, tax clerk, county accountant, or other similar officer. It shall be the duty of register of deeds or other person making out the tax books to report to the Commissioner of Revenue a list of the persons, firms, or corporations, with their postoffice addresses, who are liable for Schedule "B" taxes. Said register of deeds or other person having possession of said tax list shall make and forward to

Preparation of final and complete scroll for county, alphabetically by races.

Reports by Registers of Deeds to Commissioner of Revenue as to those liable for Schedule "B" taxes.

Fees for.

the Commissioner of Revenue within thirty days after the return of said list a list of all persons, with their postoffice and business, which are liable to Schedule "B" taxes, and the Revenue Commissioner shall pay the said officer the sum of two cents per name, and said compensation to be in addition to any compensation said officer now receives.

BOARD OF COMMISSIONERS NOT TO CHANGE VALUATIONS

County Commissioners not to change valuations.

SEC. 524. (1). The Board of County Commissioners shall not increase, reduce, change, or modify in any manner whatsoever the valuations assessed and certified to by the Board of Equalization and Review at their annual session for the current year and as appears on the tax list and assessment roll or scroll so certified by them, except clerical errors appearing on said lists and rolls.

Clerical errors excepted.

APPEAL FROM BOARD OF EQUALIZATION AND REVIEW

Appeals from Board of Equalization and Review to State Board of Assessment.

Written notice.

Procedure.

SEC. 525. Any property owner, taxpayer, or member of the Board of County Commissioners may except to the order of the Board of Equalization and Review and appeal therefrom to the State Board of Assessment by filing a written notice of such appeal with the Board of County Commissioners within sixty days after the first Monday in July of the current year, or after the adjournment of the Board of Equalization and Review. At the time of filing such notice of appeal, the appellant shall file with the Board of County Commissioners a statement in writing of the grounds of appeal, and shall, within ten days after filing such notice of appeal with the Board of County Commissioners, file with the State Board of Assessment a notice of such appeal and attach thereto a copy of the statement of the grounds of appeal filed with the Board of County Commissioners.

STATE BOARD OF ASSESSMENT FIX DAY AND HEAR APPEAL

State Board to fix time and place of hearing appeal.

Notice to parties.

Judgment.

SEC. 526. The State Board of Assessment shall fix a time for the hearing of such appeal provided for in the preceding section, and shall hear the same in the City of Raleigh, or such other place within the State as the said board may designate; shall give notice of time and place of such hearing to the appellant, appellee, and to the chairman of the Board of County Commissioners at least ten days prior to the said hearing; shall hear all the evidence or affidavits offered by the appellant, appellee, and the Board of County Commissioners; shall reduce, increase, or confirm the valuation fixed by the Board of Equalization and Review and enter it accordingly, and shall deliver to the clerk of the Board of County

Commissioners a certified copy of such order, which valuation shall be entered upon the fixed and permanent assessment roll and shall constitute the valuation for taxation.

COUNTY COMMISSIONERS TO LEVY TAX; DATE OF LEVY

SEC. 527. The Boards of County Commissioners of the several counties shall, not later than the second Monday in August, levy such rate of tax for general county purposes as may be necessary to meet the general expense of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

SEC. 528. *Board of County Commissioners to Cause Tax Duplicates to Be Made.*

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|---|---------------------------------------|
| (1). The Board of County Commissioners shall cause the register of deeds, county accountant, county auditor, tax clerk, or other official performing such duties to make out two copies of the tax list for each township, as revised, fixed, and determined by the County Board of Equalization and Review, according to a form to be prepared and furnished to said board or approved by the State Board of Assessment. Such form shall show in different columns at least the following: | Time of tax levies. |
| (a). The name of each person whose property is listed and assessed for taxation, entered in alphabetical order. | Township tax lists made in duplicate. |
| (b). The amount of valuation of real property assessed for county-wide purposes. | Contents. |
| (c). The amount of valuation of personal property assessed for county-wide purposes. | Name of taxpayer. |
| (d). The total amount of real and personal property valuation assessed for county-wide purposes. | Realty valuation. |
| (e). The amount of ad valorem tax due by each taxpayer for county-wide purposes. | Personalty valuation. |
| (f). The amount of poll tax due by each taxpayer. | Total of two. |
| (g). The amount of dog tax due by each taxpayer. | Tax for county purposes. |
| (h). The amount of valuation of property assessed in any special district or subdivision of the county for taxation. | Poll tax. |
| (i). The amount of tax due by each taxpayer to any special district or subdivision of the county. | Dog tax. |
| (j). The total amount of tax due by the taxpayer to the county and to any special district, subdivision or subdivisions of the county. | Special district valuation. |
| | Special district taxes. |
| | Total tax due by taxpayer. |
| (2). Such official shall also fill out the receipts and stubs for all taxes charged on the tax books so made out on a form prescribed or approved by the State Board of Assessment and furnished by the county, which form shall show at least the following: | Stub and receipts. |
| | Contents. |

Name of taxpayer.	(a). The name of the taxpayer charged with taxes.
Realty valuation.	(b). The amount of valuation of real property assessed for county-wide purposes.
Personalty valuation.	(c). The amount of valuation of personal property assessed for county-wide purposes.
Total of two.	(d). The total amount of valuation of real and personal property assessed for county-wide purposes.
Rate for county and special districts.	(e). The rate of tax levied for each county-wide purpose, the total rate for all county-wide purposes, and the rate levied for any special district or subdivision of the county, which tax is charged to the taxpayer.
Special district valuation.	(f). The amount of the valuation of property assessed in any special district or subdivision of the county.
Tax for county purposes.	(g). The amount of ad valorem tax due by the taxpayer for county-wide purposes.
Poll tax.	(h). The amount of poll tax due by the taxpayer.
Dog tax.	(i). The amount of dog tax due by the taxpayer.
Special district taxes.	(j). The amount of tax due by the taxpayer to any special districts or subdivisions of the county.
Total tax due by taxpayer.	(k). The total amount of tax due by the taxpayer to the county and to any special district, subdivision or subdivisions of the county.
Discounts.	(l). Amount of discounts.
Penalties.	(m). Amount of penalties.
Distribution of two lists.	(3). One of said copies of the tax list shall remain in the office of the clerk to the Board of County Commissioners, the county accountant, the county auditor, or tax clerk, and the other shall be delivered to the sheriff or tax collector, who shall receipt for the same, on the first Monday in October. The clerk to the Board of County Commissioners, county accountant, county auditor, tax clerk, or other official performing such duties shall endorse on the copy delivered to the sheriff or tax collector an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property charged in such list. In such list the clerk or other official shall note all appeals from the Board of Equalization and Review which have been perfected by the giving of a bond. Said order shall be in the following or similar form:
Order to collect taxes.	
Effect of order.	
Appeals noted.	
Form of order.	<p>NORTH CAROLINA, _____ County, _____ City, _____ To the Sheriff or Tax Collector of _____ County, or _____ Town, or _____ City:</p> <p>You are hereby authorized, empowered, and commanded to collect the taxes from the persons and taxpayers in the amounts as herein set forth, and said taxes in the amounts</p>

set forth are declared to be a first lien on all real property of such taxpayer in _____ County, or _____ Town, and this book and order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any and all real or personal property of persons and taxpayers herein named for and on account of the taxes due by and herein charged to said persons and taxpayers, and all interest and cost on account thereof.

Witness my hand and official seal, this _____ day of _____, 193____.

Chairman, Board of Commissioners.

Attest:

Clerk of Board.

(4). The Board of County Commissioners shall make an order for the payment to the register of deeds, auditor, tax clerk, or like official, as the case may be, such sum as may be in their discretion a proper compensation for the work of computing the taxes, making out the tax list, and the necessary copies thereof, and the making of such abstracts and returns as may be required by the State Board of Assessment; but the compensation allowed for computing the taxes and making out the tax list is not to exceed ten cents for each name appearing on the tax list, which shall include the original and duplicate tax list and also the receipts and stubs provided for in this section.

Compensation for making up tax lists.

Limitation on amount.

THE DATE AS OF WHICH LIEN ATTACHES

SEC. 528½. The lien of taxes levied pursuant to this act shall attach to real estate as of the first day of July of each year.

Date of attaching of lien.

CLERK OF THE BOARD OF COUNTY COMMISSIONERS, AUDITOR, TAX CLERK, COUNTY ACCOUNTANT, OR OTHER OFFICERS SHALL
MAKE REPORT TO THE STATE BOARD OF ASSESSMENT

SEC. 529. The clerk of the Board of County Commissioners, auditor, tax clerk, county accountant, or other officer performing such duties shall, on or before the first Monday in November of the current year, return to the State Board of Assessment, on forms prescribed by said board, an abstract of the real and personal property of the county by townships, showing the number of acres of land and their value, the number of town lots and their value, the value of the several classes of livestock, the number of white and Negro polls, separately, and specify every other subject of taxation and the amount

Abstracts of real and personal property furnished State Board of Assessment.

Contents.

Also poll, county,
and school taxes.

of county tax payable on each subject and the amount payable on the whole. At the same time said clerk, auditor, tax clerk, or other like officer shall return to the State Board of Assessment an abstract or list of the poll, county and school taxes payable in the county, setting forth separately the tax levied on each poll and on each hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes, and such other and further information as the State Board of Assessment may require.

ARTICLE VI

Banks and trust
companies.

TAXATION OF BANKS, BANKING ASSOCIATIONS, AND TRUST COMPANIES

Computing value
of bank stocks.

SEC. 600. The value of shares of stock of banks, banking associations, and trust companies, shall be determined as follows:

Listing of realty
and personalty.

(1). Every bank, banking association, industrial bank, savings institution, trust company, or joint stock land bank located in this State shall list its real estate and tangible personal property, except money on hand, in the county in which such real estate and tangible personal property is located, for the purpose of county and municipal taxation, and shall during the month of June of each year list with the State Board of Assessment, on forms provided by the said State board, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its actual value on the first day of April of each year.

Also actual value
of shares with
names of owners.

Method of com-
puting actual
value.

(2). The actual value of such shares for the purpose of this section shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the assessed value of such real and tangible personal property which such banking institutions shall have listed for taxation in the county or counties wherein such real and tangible personal property is located, together with an amount according to its proportion of tax value of any buildings and lands wholly or partially occupied by such banking associations, institutions, or trust companies, owned and listed for taxation by a North Carolina corporation in which such banking associations or institutions own ninety-nine per cent of the capital stock.

Deductions
allowed.

(3). In addition to the deductions allowed in item two of this section, there may be deducted from the items of surplus and undivided profits an amount not exceeding five per cent of the bills and notes receivable of such banking associations,

institutions, or trust companies to cover bad or insolvent debts, investments in North Carolina State bonds, United States Government bonds, joint-stock land bank bonds, and Federal land bank bonds, at the actual cost of said bonds owned on and continuously for at least ninety days prior to the first day of April of the current year. The value of such shares of capital stock of such banking associations, institutions, or trust companies shall be found by dividing the net amount ascertained above by the number of shares in the said banking associations, institutions, or trust companies.

(4). If the State Board of Assessment shall have reason to believe that the actual value of such shares of stock of such banking associations, institutions, or trust companies, as listed with it, is not the true value in money, then the said board shall ascertain such true value by such an examination and investigation as seems proper, and increase or reduce the value as so listed to such an amount as it ascertains to be the true value for the purposes of this section.

(5). The value of the capital stock of all such banking associations, institutions, and trust companies as found by the State Board of Assessment, in the manner herein described, shall be certified to the county in which such bank or institution is located: *Provided*, that if any such banking association, institution, or trust company shall have one or more branches, the State Board of Assessment shall make an allocation of the value of the capital stock so found as between the parent and branch bank or banks or trust company in proportion to the deposits of the parent and branch bank, banks, or trust company, and certify the allocated values so found to the counties in which the parent and the branch bank, banks, or trust company are located.

(6). The taxes assessed upon the shares of stock of any such banking association, institutions, or trust companies shall be paid by the cashier, secretary, treasurer, or other officer or officers thereof, and in the same manner and at the same time as other taxes are required to be paid in such counties, and in default thereof such cashier, secretary, treasurer, or other accounting officer, as well as such banking association, institution, or trust company, shall be liable for such taxes, and in addition thereto for a sum equal to ten per cent thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the banking association, institution, or trust company, or officers thereof paying them, or may be deducted from the dividends accruing on such shares. The taxation of such shares of capital stock shall not be at a greater rate than is assessed upon other moneyed capital in the hands

Bad debts.

Certain bonds.

Ascertaining
value of shares.

State Board may
re-value after
investigation.

Value of capital
stock certified
to counties.

Allocation to
branch offices.

Tax upon stock
to be paid by
bank officers.

Individual
liability for
taxes.

Recovery of
taxes paid from
owners of stock.

Rate of taxation
on stock.

of individual citizens of this State, coming in competition with the business of such banking associations, institutions, or trust companies.

Building and loan associations.

TAXATION OF BUILDING AND LOAN ASSOCIATIONS

Domestic.

SEC. 601. The secretary of each building and loan association organized and/or doing business in this State shall list with the local assessors all the tangible real and personal property owned on the first day of April of each year, including all cash on hand or in bank on that date, which shall be assessed and taxed as like property of individuals.

Foreign.

FOREIGN BUILDING AND LOAN ASSOCIATIONS

Listing of stock through agents.

SEC. 602. (1). All foreign building and loan associations doing business in this State shall list for taxation during the month of June of each year with the State Board of Assessment, through their respective agents, its stock held by citizens of this State, with the name of the county, city, or town in which the owners of said stock reside. In listing said stock for taxation the withdrawal value as fixed by the by-laws of each such association shall be furnished to the said board, and the stock shall be valued for taxation at such withdrawal value.

Assessed at withdrawal value.

Failure to list bars operation in State.

(2). Any association or officer of such association doing business in the State who shall fail, refuse, or neglect to so list shares owned by citizens of this State for taxation shall be barred from doing business in this State; any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed, neglected, or refused to so list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor, and fined and/or imprisoned in the discretion of the court.

Collection of dues thereafter made misdemeanor.

Certification of value of shares to Registers of Deeds.

(3). The value of the shares of stock so held by citizens of this State, as found by the State Board of Assessment, shall be certified to the Register of Deeds of the county in which such shareholders reside, shall be placed on the assessment roll in the name of such holders thereof, and taxed as other property is taxed.

STATE BOARD OF ASSESSMENT TO KEEP RECORD OF CORPORATIONS, ASSOCIATIONS, BANKS; SECRECY DIRECTED

State Board to keep record of all corporations.

SEC. 604. The State Board of Assessment shall prepare and keep a record book on which it shall enter a correct list of all the corporations, limited partnerships, joint-stock associations, banks, banking associations, industrial banks, saving institutions, and trust companies which it has assessed for taxa-

tion, and said record shall show the assessed valuation placed upon them; and the State Board of Assessment shall not divulge or make public any report of such corporation, partnership, or association required to be made to it by this section, except to the Governor or his authorized agent, the solicitor of the State for the district in which such corporation, partnership, association, bank or banking association or trust company has its principal office, or his authorized agent, or by the board of county commissioners or their authorized agents, of such corporation, partnership, association as have their principal office in such county.

Contents.

Secrecy enjoined.

Open only to designated officers.

ARTICLE VII

SEC. 700. *Telegraph Companies.*

Telegraph companies.

Every joint-stock association, company, co-partnership, or corporation, whether incorporated under the laws of this State or any other State or of any foreign nation, engaged in transmitting to, from, through, in, or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall during the month of June of each year make out and deliver to the State Board of Assessment a statement, verified by oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Defined.

Annual report to State Board.

Contents.

First. The total capital stock of such association, company, co-partnership, or corporation.

Capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Outstanding stock and par value.

Third. Its principal place of business.

Place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Market or actual value of stock.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Location and assessed value of all property in State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Real estate and improvements outside State and assessed value.

Mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Length of lines
in and outside
State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

Telephone
companies.

SEC. 701. *Telephone Companies.*

Annual report to
State Board.

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other state, or of any foreign nation, shall during the month of June of each year make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Contents.

Capital stock.

First. The total capital stock of such association, company, co-partnership, or corporation invested in the operation of such telephone business.

Outstanding stock
and par or face
value.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Place of business.

Third. Its principal place of business.

Market or actual
value of stock.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Location and
assessed value
of real estate and
improvements in
State.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Location and
assessed value
of real estate
and improvements
outside State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation, situated outside the State of North Carolina, and used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Mortgages.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Length of lines
in and outside
State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the

counties, townships, and incorporated towns within the State of North Carolina.

SEC. 702. *Express Companies.*

Every joint-stock association, company, co-partnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver, plate, merchandise, freight, or other articles, under any contract, expressed or implied, with any railroad company, or the managers, lessees, agents, or receivers thereof, (*provided* such joint-stock association, company, co-partnership, or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall during the month of June of each year make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, co-partnership, or corporation making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock or capital of said association, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, co-partnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, co-partnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located,

Express
companies.

Defined.

Annual report to
State Board.

Contents.

Capital stock.

Outstanding stock
and par or
face value.

Place of business.

Market or actual
value of stock.

Location and
assessed value
of real estate
and equipment
in State.

Location and
assessed value
of real estate
and improve-
ments outside
State.

the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Length of lines in and outside State.

Eighth. (a) the total length of the lines or routes over which such association, company, co-partnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

Sleeping-car companies.

SEC. 703. *Sleeping-car Companies.*

Defined.

Every joint-stock association, company, co-partnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping-cars, dining-cars, or chair-cars, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping-car company for the purposes of this act, and shall hereinafter be called "sleeping-car company"; and every such sleeping-car company doing business in this State shall during the month of June of each year make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Annual report to State Board.

Contents.

Capital stock.

First. The total capital stock of such sleeping-car company, invested in its sleeping-car business.

Outstanding stock and par or face value.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

State of incorporation.

Third. Under the laws of what state it is incorporated.

Place of business.

Fourth. Its principal place of business.

President and secretary.

Fifth. The names and postoffice address of its president and secretary.

Cash value of stock.

Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the first day of April next preceding such report.

Location and assessed value of real estate and equipment in State.

Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.

Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof, devoted to its sleeping-car business.

Mortgages.

Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroads over which said cars are run within the State of North Carolina: *Provided*, that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section seven hundred eight (708) of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping-car company, with the information that tax bills, when assessed are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do such, taxes shall be collected the same as other delinquent taxes are, together

Length of lines over which cars are run in and outside State.

Double tracks deemed single line.

Notice to company of assessment.

Objections.

Certification to counties of assessments.

Bill for county taxes.

Penalty for failure to pay taxes.

with a penalty of fifty per cent added thereto, and costs of collection.

Refrigerator and freight-car companies.

SEC. 704. *Refrigerator and Freight-car Companies.*

Taxed in same manner of sleeping-car companies.

Every person, firm, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the tax of sleeping-car companies, and the collection of the tax hereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appears that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shipper or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April first, next preceding, and the tax shall be computed upon this assessment.

Computation of average number of cars in State.

Public utilities.

SEC. 705. *Street Railway, Waterworks, Electric Light and Power, Gas, Ferry, Bridge, and Other Public Utility Companies.*

Enumerated.

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain, shall during the month of June of each year make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the co-partnership or corporation, showing:

Annual report to State Board.

Contents.

Capital stock.

First. The total capital stock of such association, company, co-partnership, or corporation.

Outstanding stock, and par or face value.

Second. The number of shares of capital stock issued and outstanding and the par or face value of each share.

Place of business.

Third. Its principal place of business.

Market or actual value of stock.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Location and assessed value of real estate and equipment in State.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Location and assessed value of real estate and improvements outside State.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Mortgages.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of lines within each of the counties and townships within the State of North Carolina.

Length of lines in and outside State.

SEC. 706. State Board of Assessment May Require Additional Information.

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the board shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer to make such other and further statements as said board may call for. In case of the failure or refusal of any association, company, co-partnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, co-partnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the last day of June, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

State Board may require additional information.

Penalty for failure to render reports.

SEC. 707. State Board of Assessment Shall Examine Statements.

The State Board of Assessment shall thereupon value and assess the property of each association, company, co-partnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom and upon such other information as the board may have or obtain. For that purpose it may require the agents or officers of said association, company, co-partnership, or corporation to appear before it with such books, papers, and statements as it may require or may re-

State Board to examine statements and make assessments.

quire additional statements to be made, and may compel the attendance of witnesses in case the board shall deem it necessary to enable it to ascertain the true cash value of such property.

Manner of
assessment.

SEC. 708. *Manner of Assessment.*

Ascertainment of
value of entire
property.

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, co-partnership, or corporation from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, co-partnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided, however,* that in case the whole or any portion of the property of such association, company, co-partnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, co-partnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, co-partnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, co-partnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, co-partnerships as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, co-partnerships, or corporations, in the case of telegraph and telephone companies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be in proportion of the whole aggregate

Adding amount
of mortgages.

Deduction of
value of realty
in State not used
for general
business.

Deduction of
value of property
out of State from
aggregate value
leaves value
within State.

value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, co-partnerships, or corporations, and such amounts so ascertained shall be deemed and held as the entire value of the property of said associations, companies, co-partnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described in sections seven hundred and two to seven hundred and seven, inclusive, of this act, and the residue of such value as ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said associations: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

Deduction of property in State assessed for local taxes.

Result is assessment by State Board.

All equipment assessed except land and buildings.

SEC. 709. *Value per Mile.*

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, co-partnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

Value per mile ascertained by dividing above total by number of miles in State.

Wire mileage as to telephone companies.

SEC. 710. *Total Value for Each County.*

Said State Board of Assessment shall thereupon for the purpose of determining what amount shall be assessed by it to said association, company, co-partnership, or corporation in each county in the State through, across, and into or over which the lines of said association, company, co-partnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each of such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said board certified to the chairman of the board of county commissioners,

Total value for each county obtained by multiplying value per mile by number of miles in county.

Different method
for public
utilities.

Taxes payable
direct to Com-
missioner.

respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, co-partnership, or corporation extend: *Provided*, the total value of street railways, electric light, power, and gas companies, as determined in section seven hundred and eight to be certified to each county, shall be the proportion which the assessed value of the physical property in each county bears to the total assessed value of the physical property in the State. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

SEC. 711. *Companies Failing to Pay Tax.*

Penalty for
failure to
pay tax.

Suit to recover.

Attorney's fees
added.

Consolidation of
actions to recover
taxes due counties.

Penalties directed
to general fund.

In case any such association, company, co-partnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the board of commissioners of the different counties of this State, and the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, co-partnership, or corporation shall extend, or in any county where such association, company, co-partnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, co-partnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or, in case such association, company, co-partnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State, and upon such settlement being

made the treasurer of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto; *Provided*, that in any such action the amount of the assessments fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

Assessments not
controvertible.

SEC. 712. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway, and all other companies exercising the right of eminent domain.

State Board
made appraisers
for public
utilities.

SEC. 713. *Railroads.*

Railroads.

The president, secretary, superintendent, or other principal accounting officer within this State of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall during the month of June of each year return to the said Board of Assessment and Taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within the State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in the State, including the roadbed, right of way and superstructures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided, however*, that all machines and repair shops, general office buildings, storehouses and contents thereof, located outside of the right of way shall be listed for purposes of taxation by the principal officers or agents of such companies with the list-takers of the county where the real and personal property may be situated, in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the State Board of Assessment,

Annual report
to State Board.

Contents.

Miles of lines,
buildings,
realty and
personalty.

Property off
right-of-way
listed with county
list taker.

List filed with
State Board.

Such property deductible from total railroad property.

County tax rates certified to State Board.

Also municipal rates.

to certify and send to the said board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the board in accordance with Section seven hundred fifteen, before the apportionment is made to the counties and municipalities. The register of deeds shall also certify to the board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their offices as the said board shall require of them; and the mayor of each city or town shall cause to be sent to the said board the local rate of taxation for municipal purposes.

SEC. 714. *Railroads.*

"Rolling stock" defined.

Annual schedule of such stock furnished to State Board.

Statement as to capital stock.

Paid up stock.

Value of shares.

Length of lines.

Tangible property.

Other information.

The movable property belonging to a railroad company shall be denominated, for the purpose of taxation, "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, during the month of June of each year, return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand-cars, and all other kinds of cars, and the value thereof, and a statement or schedule as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by Section seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the board, and with reference to amounts and value on the first day of April of the year for which the return is made.

SEC. 715. *Tangible and Intangible Property Assessed Separately.*

Assessment of tangible property.

(a). At such dates as real estate is required to be assessed for taxation the said Board of Assessment shall first

determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

Depreciation and replacement considered.

(b). They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted) as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

Assessment of franchise.

(c). The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof, and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city, or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after notice of assessment and tax due, and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the County of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The Board of County Commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

Total value of tangibles and franchise is value for ad valorem taxes.

Apportionment to counties and municipalities.

Payment of taxes.

Penalty for failure to pay.

SEC. 716. *Railroads.*

When any railroad has part of its road in this State and part thereof in any other state, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main

Method of assessment upon railroad operating in and outside State.

Proportion of road in State to whole line.

line of road and determine the value in this State accordingly: *Provided*, the board shall, in valuing the fixed property in this State, give due consideration to the character of road-bed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said board may, if they see fit, require all argument and communications to be presented in writing.

Hearing granted
railroads on
assessment.

SEC. 717. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than that which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

Property of
leased railroads
similarly assessed.

Foreign lessee.

SEC. 718. *Railroads.*

The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver, or accounting officer, servant or agent of any railroad or steamboat company having any proportion of its property or roadway in this State, who shall refuse to attend before the said board when required to do so, or refuse to submit to the inspection of said board any books or papers of such railroad company in his possession, custody, or control, or shall refuse to answer such questions as may be put to him by said board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs, and any president, secretary, accounting officer, servant, or agent aforesaid so refusing as aforesaid shall be deemed guilty of contempt of such board, and may

State Board may
subpoena wit-
nesses and compel
production of
records.

Refusal to testify
or produce
records made
misdemeanor.

Punishment.

Attachment as
for contempt.

be confined by order of said board, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

SEC. 719. Taxes on Railroads Shall be a Lien on Property of the Same.

The taxes upon any and all railroads in this State, including roadbed, right-of-way, depots, sidetracks, ties, and rails, now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon, commencing from the first day of April in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State, and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

Taxes on railroads made perpetual lien on property.

SEC. 720. Board of Assessment to Certify; When Tax Payable.

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the register of deeds of the counties and the clerk of the board of commissioners of the municipalities through which said companies operate, the apportionment of the valuations as hereinbefore determined and apportioned by the board, and the board of county commissioners shall assess against such valuation the same tax imposed for county, township, town, or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.

State Board to apportion valuations to counties and municipalities.

Payment of local taxes.

SEC. 721. Canal and Steamboat Companies.

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

Canal and steamboat companies assessed as are railroads.

ARTICLE VIII

GENERAL PROVISIONS

SEC. 800. Foreign Corporations Not Exempt.

Nothing in this act shall be construed to exempt from taxation at its actual cash value any property situated in the State belonging to any foreign corporation.

General provisions.

Foreign corporations not exempt.

SEC. 801. *Defining Actual Value in Money.*

Actual value in money defined.

All property, real and personal, shall, as far as practicable, be valued at its true value in money. The intent and purpose of the tax laws of the State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value," "true value," or "cash value," whenever used in the tax laws of this State, shall be held to mean for what the property and subjects can be transmuted into cash when sold in such manner as such property and subjects are usually sold.

SEC. 802. *Clerks of Cities and Towns to Furnish Information as to Valuation, Taxes Levied, and Indebtedness.*

Reports to State Board on assessments and taxes in municipalities.

The clerk or auditor of each city and town in this State shall annually make and transmit to the State Board of Assessment, on blanks furnished by the said board, a full, correct, and accurate statement showing the assessed valuation of all property, tangible and intangible, within his city or town, and separately the amount of all taxes levied therein by said city or town, including school district, highway, street, sidewalk, and other similar improvement taxes for the current year, and the purpose for which the same were levied; and shall annually furnish to the Local Government Commission a complete and detailed statement of the bonded and other indebtedness of the city or town, the accrued interest on same, whether not due or due and unpaid, and the purposes for which said indebtedness was incurred.

Report to Local Government Commission as to bonded indebtedness.

SEC. 803. *County Indebtedness to be Reported.*

Report to Local Government Commission as to bonded debt of counties.

The auditor or county accountant of each county in this State shall make and deliver annually to the Local Government Commission a full, correct, and accurate statement of the bonded and other indebtedness of his county, including township, school districts, and special tax districts, the purposes for which same was incurred, and all accrued interest, whether not due or due and unpaid.

SEC. 804. *Correction of Assessment Roll.*

Errors on assessment roll may be corrected.

If on the assessment roll of any county there is an error either in the name of the person assessed, or any taxable property shall not have been listed, or any error that has been made in the transfer, the name may be changed, the property entered on the roll, or the error corrected by the county supervisor of taxation after the roll has been returned to the clerk of the board of county commissioners; or such

name may be changed, omission supplied, entry made, or error corrected by the board of county commissioners, upon satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may require the person or persons affected to show cause, on a day to be appointed, why the error should not be corrected or omission supplied; and the board of county commissioners is empowered and authorized to correct any error arising from the fact that property appears on the assessment roll which has been conveyed to another before the listing period, or did not belong to the taxpayer on the first day of April of the current year.

Interested persons notified of corrections.

SEC. 805. *Discounts and Penalties in Payment of Taxes.*

All taxes assessed and/or levied by any county in this State, in accordance with the provisions of this act, shall be due and payable on the first Monday of October of the year in which so assessed and levied, and if actually paid in cash.

Tax discounts and penalties.

Due date of taxes.

Discounts:

(1). On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent.

October, 1%

(2). After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent.

November,
½ of 1%.

(3). After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

December and
January, par.

Penalties:

(4). After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent.

February, 1%.

(5). After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent.

March, 2%.

(6). After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent.

April, 3%.

(7). After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent.

May, 4%.

(8). Should any taxpayer desire to make a pre-payment of his taxes between July first and October first of any year, he may do so by making payment to the county or city accountant, city clerk, auditor, or treasurer, as the governing body may determine, and shall be entitled to the following discounts: if paid on or before July first, a deduction of three per cent; if paid on or before August first, a deduction of two and one-half per cent; if paid on or before September

Prepayment
between July 1
and October 1.

Discounts:

Before July 1, 3%.
July, 2½%.
August, 2%.

September, $1\frac{1}{2}\%$.

Crediting such prepayments.

Waiver of penalties after February 1.

Other discounts may be allowed.

Before October 1, 2%.

October, 1%.

November and December, $\frac{1}{2}$ of 1%.

Provision for payment of taxes in installments.

Exception as to Pender County.

Failure to list personalty made misdemeanor.

Penalty for public officers to make required reports.

first, a deduction of two per cent; if paid on or before October first, a deduction of one and one-half per cent. Whenever any such payments are made, the auditor or county accountant shall certify the same to the clerk to the board of county commissioners, and the same shall be credited, together with the discount, to the taxes levied to the person, firm, or corporation, which credit shall include the discount upon the above basis. The board of commissioners of any county or municipality may by resolution adopted prior to the first day of October, one thousand nine hundred thirty-three, eliminate the penalties provided in this section on payment of taxes delayed beyond the first day of February, and may adopt as applicable to such county or municipality, in lieu of the discounts and penalties provided in this section, a schedule of discounts not in excess of the following:

On taxes paid on or before October first a discount of two per cent.

On taxes paid on or before November first a discount of one per cent.

On taxes paid on or before January first a discount of one-half of one per cent.

(9). The county commissioners of any county may order and direct the payment of taxes in installments of not less than twenty-five per cent of the amount due, at such time as the county commissioners may determine, the final installment to be made payable not later than May first, subject to the discounts and penalties as herein provided.

Provided, nothing herein shall be construed to repeal any of the provisions of House bill one thousand and sixty-two, relating to Pender County.

SEC. 806. *Failure to List Personal Property a Misdemeanor.*

If any person, firm, or corporation whose duty it is to list any personal property whatsoever for taxation shall fail, refuse, or neglect to list same, shall remove or conceal same, or cause same to be removed or concealed, or shall aid or abet in removing or concealing property that should be listed, such person, firm, or corporation shall be guilty of a misdemeanor.

SEC. 807. *Penalty for Failure to Make Report.*

Every register of deeds, auditor, county accountant, supervisor of taxation, assessor, sheriff, clerk of Superior Court, clerk of board of county commissioners, county commissioners, board of aldermen, or other governing body of a city or town, mayor, clerk of city or town, or any other public officer, who shall wilfully fail, refuse, or neglect to perform any duty required, to furnish any report to the State Board of Assess-

ment or Local Government Commission as prescribed in this or the Revenue Act, or who shall wilfully and unlawfully hinder, delay, or obstruct said board in the discharge of its duties, shall for every such failure, neglect, refusal, hindrance, and/or delay, in addition to the other penalties imposed in this and the Revenue Act, pay to the State Board of Assessment and/or Local Government Commission for the general fund of the State the sum of one hundred dollars (\$100.00), such sum to be collected by said board or Local Government Commission. A delay of thirty days to make and furnish any report required or to perform a duty imposed shall be prima facie evidence that such delay was wilful.

SEC. 808. Misdemeanor for Refusal to Inspect Records or Respond to Subpoena.

Any person, persons, member of a firm, or any officer, director or stockholder of a corporation, who shall refuse permission to inspect any books, papers, documents, statements, accounts, or records demanded by the State Board of Assessment, the members thereof, or any duly authorized deputy provided for in this act or the Revenue Act, or who shall wilfully fail, refuse, or neglect to appear before said board in response to its subpoena or to testify as provided for in this act and the Revenue Act, shall, in addition to all other penalties imposed in this or the Revenue Act, be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Refusal to allow inspection of records or respond to subpoena made misdemeanor.

SEC. 809. Unconstitutionality or Invalidity.

If any clause, sentence, paragraph, subsection, section, or any part of this act shall, for any reason, be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, subsection, section, or part thereof directly involved in such judgment. No caption of any section or sections shall in any way affect the validity of this act or any part thereof.

Constitutional parts of Act upheld.

SEC. 810. It is the purpose of this act to provide the machinery for the listing and valuing of property, and the levy and collection of taxes, for the year one thousand nine hundred and thirty-five, and annually thereafter.

Purpose of Act declared.

SEC. 811. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 812. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1391

CHAPTER 418

AN ACT TO EXEMPT NEW HANOVER COUNTY FROM THE PROVISIONS OF ARTICLE EIGHT OF CHAPTER SIXTY-SIX OF VOLUME THREE OF THE CONSOLIDATED STATUTES, KNOWN AS THE TURLINGTON ACT.

The General Assembly of North Carolina do enact:

C. S. ch. 66,
amended, exempt-
ing New Hanover
County from
Turlington Act.

SECTION 1. That the provisions of Article Eight of Chapter sixty-six of Volume Three of the Consolidated Statutes, known as the "Turlington Act," shall not apply to New Hanover County.

Title.

SEC. 1-a. This act may be cited as the New Hanover County Alcoholic Beverage Control Act.

Exercise of
police power
declared.

Purposes.

SEC. 2. This act shall be deemed an exercise of the police power of the County of New Hanover, for the protection of the safety, welfare, health, peace, and morals of the people of said County; to prevent the occurrences of abuses associated with saloons or resorts for the consumption of alcoholic beverages; to prohibit the illegal traffic in alcoholic beverages and kindred crimes in New Hanover County; to eliminate the evils of unlicensed and unlawful manufacture, selling and disposing of such beverages and to promote temperance in the use and consumption of alcoholic beverages; and it is hereby declared that the subject matter of this involves in the highest degree the economic, social and moral well-being and the safety of the County and all its people, and by reason thereof it is a necessary subject for immediate general legislation operating uniformly throughout New Hanover County; and all provisions of this act shall be liberally construed for the establishment of these purposes.

Act liberally
construed.

Definitions.

SEC. 3. *Definitions.* The following terms whenever used or referred to in this act shall have the following meaning, unless a different meaning clearly appears from the context:

Alcoholic liquors.

(a). "Alcoholic liquors" shall mean the product known as ethyl or grain alcohol obtained by distillation of any fermented liquor, rectified either once or oftener, whatever may be the origin thereof, and shall include synthetic ethyl alcohol, but shall not include methyl alcohol and alcohol completely denatured in accordance with formulas approved by the Government of the United States; the word "alcohol" when used in the phrase "more than five per centum of alcohol by weight" shall mean all alcohol, whether obtained by distillation, fermentation, or otherwise.

Alcohol.

Alcoholic
beverages.

(b). "Alcoholic beverages" shall include the three varieties of liquor defined herein as alcohol, spirits, wine, and any one

or more of such varieties, and every liquid or solid, patented or not, containing alcohol, spirits, wine or beer any of which contain more than five per centum of alcohol by weight and capable of being consumed by a human being. Any liquid or solid containing more than one of the three varieties above defined shall be considered as belonging to that variety which has the higher percentage of alcohol, however obtained, according to the order in which they are set forth in this subsection.

(c). "The Board" or "Board" shall mean the New Hanover Board.
County Alcoholic Beverage Control Board.

(d). "County Store" shall mean a store established by the County store.
Board under this act for the sale of alcoholic beverages, or any one or more varieties thereof, within the County of New Hanover.

(e). "Manager" shall mean the appointee of the Board Manager.
in charge of a County Store.

(f). "Package" shall mean any container, bottle, vessel, or Package.
other receptacle used for holding alcoholic beverages.

(g). "Person" shall include an individual, partnership, as- Person.
sociation, or corporation.

(h). "Sale" and "Sell" shall include exchange, barter and Sale, sell.
traffic, and any delivery made otherwise than gratuitously, by any means whatsoever, of alcoholic beverages; to solicit or receive an order for alcoholic beverages; to keep, offer or expose the same for sale; to peddle.

(i). "Spirits" shall mean any beverage which contains al- Spirits.
cohol obtained by distillation mixed with drinkable water and other substances in solution, and includes among other things, brandy, rum, whiskey, and gin; but shall not include any such liquors completely denatured in accordance with formulas approved by the United States.

(j). "Wine" shall mean any beverage obtained by the fer- Wine.
mentation of the natural sugar contents of fruits or other agricultural products containing sugar, including honey and milk, either with or without additional sugar, and containing more than five per centum of alcohol by weight.

SEC. 4. There is hereby created a County Liquor Commis- County Liquor
sion to be known and designated as the New Hanover County Commission
Alcoholic Beverage Control Board. The Board shall consist of created.
three members, one of whom shall be chairman. The Board Appointment.
shall be appointed by the County Commissioners of New Hanover County, and shall have the power to fill vacancies or remove from office any member for misconduct, incompetency or fraud. The members of this Board shall give bond for the faithful performance of their duties to the County of New Hanover in the sum of Ten thousand dollars each, and which Surety bonds.

Full-time positions.	bond, as to form and execution, shall be approved by the County Attorney. Each member of the Board shall devote his full time to the performance of his official duties. The main office of the Board shall be located in the City of Wilmington.
Main office.	
Duties and powers of Board.	SEC. 5. The Board shall have complete control and jurisdiction over the importation, transportation, sale and distribution of alcoholic beverages within New Hanover County, as hereinafter provided, and shall have the exclusive power to buy in the manner hereinafter set forth, have in its possession and sell in its own name all alcoholic beverages distributed within New Hanover County. The Board shall adopt rules and regulations governing the carrying out of this act, and any supplemental acts, which said regulations shall have the force and effect of law. All rules and regulations promulgated by the Board shall be published in pamphlet form and supplied to the public on request.
Rules and regulations.	
Publication and distribution.	
Board members may not be interested in sale of alcoholic beverages.	SEC. 6. No member, officer, agent or employee of the Board shall directly or indirectly, individually or as a member of a partnership or of an association, or as a member or stockholder of a corporation, have any interest whatsoever in the manufacture of or in the dealing in alcoholic beverages, or in any enterprise or industry in which alcoholic beverages are required, or receive any commission or profit whatsoever from, or have any interest whatsoever in the purchase or sale of alcoholic beverages by the Board, or by any other person whatsoever, or have any interest in or mortgage on any land or building where alcoholic beverages are manufactured for sale, kept for sale, offered for sale, or sold, or any personal property used therein, or in any contract other than this contract of employment made with the Board.
Other qualifications.	
Naming of Chairman.	SEC. 7. The County Commissioners of New Hanover County in naming the Board shall designate the Chairman. The Chairman, when present, shall preside at all meetings and in his absence a member designated by the Chairman shall preside.
Quorum.	Two members of the Board shall constitute a quorum and any action or order of the Board shall require the approval of at least two members.
Naming of Secretary.	SEC. 8. The Board may appoint a Secretary to hold office at its pleasure. The Secretary shall have such powers and perform such duties as the Board shall direct. The salary of all employees, except as otherwise provided in this act, shall be fixed by the Board.
Duties.	
Salaries.	
Salaries.	SEC. 9. The Chairman shall receive a salary not in excess of three thousand six hundred (\$3,600) dollars per annum and each of the other members a salary not in excess of three thousand two hundred fifty (\$3,250) dollars per annum, pay-

able monthly, and same to be fixed by the Board of County Commissioners of New Hanover County. They shall receive their actual expenses incurred in the performance of their official duties, said expenses, however, not to exceed the rates prescribed for expenses for members of the State Budget Commission. The three members of the Board shall be appointed for a term of office in the manner herein set forth. Two members of the Board shall hold office for two years and the third member of the Board shall hold office for four years, to be determined amongst them by lot.

Expenses
allowed.

Terms of office.

No member of the Board may be sued civilly for doing or omitting to do any act in the performance of his duties as prescribed by this act, except by the County of New Hanover, and then in the courts. Such proceedings by the said County shall be instituted and conducted by the County Commissioners.

Limitation upon
liability to be
sued civilly.

Oath of Office. Each member of the Board before entering upon the duties of his office shall file with the Chairman of the Board of County Commissioners of New Hanover County his oath of office to support the Constitution and the laws of the United States and of the State of North Carolina.

Oath of office.

SEC. 10. All moneys collected by the Board shall be paid directly and promptly into the County Auditor, or shall be deposited to the credit of the County Auditor, in a depository designated by such Auditor, without any deductions on account of salaries, fees, costs, charges, expenses, refunds or claims of any description whatsoever. All moneys so paid into the County Treasury shall be set aside and constitute a special fund for the payment of the salaries and remuneration of the members, officers, agents and employees of the Board, and all costs and expenses incurred in establishing and maintaining County Stores and purchasing stocks therefor and in the administration of the provisions of this act, and are hereby specifically appropriated for such purposes, to be paid out by the County auditor on warrants of the Board issued on vouchers signed by the Secretary of the Board and countersigned by the Chairman, or another member of the Board designated by the Board.

Disposition
of moneys
collected.

Special fund
set up.

Costs and ex-
penses of main-
taining County
Stores.

The expenses of the members herein authorized shall be itemized, verified, and filed on the same basis as expenses now allowed State officials and employees.

Verification of
expenses.

SEC. 11. The Board is hereby authorized to employ such clerical and other assistance as may be necessary to carry out the provisions of this act and to stipulate the salaries to be paid, and the Board is authorized to purchase and contract for particular kinds of beverages in amounts, kinds and brands designated by said Board, and quantities contracted for shall be in the discretion of the said Board.

Clerks and
assistants.

Purchase of
beverages.

Other duties
of Board.

SEC. 12. The functions, duties, and powers of the Board shall include the following:

Handling of
alcoholic beverages.

(a). To purchase, import, transport, receive, sell, deliver, and have in its possession for sale for present and future delivery alcoholic beverages in the manner set forth in this act.

Purchase or rent-
ing office space
and stores.

(b). To purchase or lease upon the approval of the County Commissioners of New Hanover County property, furnish and equip buildings, rooms and accommodations as shall be required for office space and storing alcoholic beverages for distribution to County Stores; to rent and use rooms, accommodations and real estate for the purpose of retail sale of alcoholic beverages offered for sale in all localities permitted by the provisions of this act.

Borrowing
money.

(c). To borrow sums of money, guarantee the payment thereof and of the interest thereon by the transfer or pledge of goods, or in any other manner required or permitted by law within the limitations herein prescribed; to issue, sign, endorse and accept checks, promissory notes, bills of exchange, and other negotiable instruments; to investigate and aid in the prosecution of every violation of this act, demand seizure of alcoholic beverages sold, kept, imported or transported in contravention thereof, and apply for the confiscation thereof whenever required by this act, and co-operate in the prosecution of offenders before any court of competent jurisdiction.

Checks and notes.
Prosecution of
violators of Act.

Regulations.

(d). To make such regulations as are necessary and feasible for carrying out the provisions of this act and to amend or repeal such regulations. Such regulations shall include provisions for assuring purity of alcoholic beverages and the true statement of its contents and the proper labeling thereof with regard to all forms of sale.

General powers
and duties.

(e). To exercise all other powers, duties and functions conferred by this act, and all powers incidental, convenient or necessary to enable it to administer or carry out any of the provisions of this act.

Regulation of
advertising.

(f). To control, regulate, and prohibit any advertising by manufacturers, wholesalers, retailers of alcoholic beverages by the medium of newspapers, letters, billboard, radio or otherwise.

Licensing use of
alcohol for cer-
tain purposes.

(g). To license the use of alcohol for scientific, pharmaceutical and industrial purposes and to provide by regulation for the withdrawal thereof from warehouses, denaturing plants, and prescribe the manner in which the same may be used for scientific research, for hospitals and sanatoriums, in industrial plants and for other manufacturing purposes, tax free.

SEC. 13. The Board shall have the power to and shall fix the prices at which alcoholic beverages containing over five per centum of alcohol by weight may be purchased from it.

Fixing prices.

SEC. 14. The Board shall establish such stores and warehouses in such places in the County as in its judgment are required by public convenience or necessity for the sale of spirituous liquors, wines, and other alcoholic beverages containing over five per centum of alcohol by weight, in sealed containers not less than one pint in size, for consumption off the premises only, and shall keep on hand in such stores or warehouses established by it such quantities and kinds of alcoholic beverages as shall reasonably be required to supply the public demand. Any person qualified to purchase such beverages from said Board as hereinafter provided shall have the right to present to the Board or to any of its stores an application for any kind or brand of such alcoholic beverage which he may desire and which may be manufactured or obtainable in any place in the United States, and it shall be the duty of the Board to obtain for and sell to such applicant such alcoholic beverage: *Provided, however*, that such person shall deposit in cash the required amount necessary to purchase such particular kind or brand of alcoholic beverage as may be requested to be purchased by such person. The said stores shall be closed on Sundays, election days and days established as legal holidays, and on week days between six o'clock p. m. and nine o'clock a. m.

Establishment of stores and warehouses.

Right of public to make purchases

Payment of cash.

Open days and hours.

Public advertising prohibited.

Price lists.

Illegal importation prohibited.

Exception.

Penalty of forfeiture and seizure.

The advertising of the sale of alcoholic beverages by the Board or window displays in its stores hereby are expressly prohibited, except that the Board may provide for appropriate signs on windows or front, denoting the fact that it is a store of the New Hanover County Alcoholic Beverage Control Board, and may post within such store appropriate price lists and may otherwise provide for printed lists.

No person, firm, or corporation shall purchase or import into the County of New Hanover, except in the manner herein specified, for resale, any alcoholic beverage containing over five per centum of alcohol by weight, from any source except from or through the Board, and any person so purchasing or importing alcoholic beverages in violation of this section shall be subject to the penalties hereinafter provided for: *Provided, however*, that this provision shall not prohibit an individual entering the County from having in his possession not to exceed four quarts of alcoholic beverages. In addition thereto, any person, firm, or corporation so convicted shall forfeit the alcoholic beverage so purchased or imported to the Board, and the Board shall seize the alcoholic beverages so forfeited, which then shall become the property of the Board.

Appointment of
store managers.

SEC. 15. *Management of Stores.* Every County retail control store shall be conducted by a person appointed by the Board as provided by this act, who shall be known as the "Manager" and who shall under the directions of the Board be responsible for carrying out the provisions of this act and the regulations adopted by the Board under this act as far as they relate to the conduct of such store.

Official seal.

SEC. 16. The Board shall adopt an official seal for its use under the provisions of this act. The copy of the official seal as prescribed herein shall be attached in a conspicuous place to all packages to be sold at retail.

Discontinuing
operation of un-
profitable stores.

SEC. 17. In the event the Board shall find the operation of any County Store established under this act to be unprofitable or in the event it shall appear to the satisfaction of the Board that the operation of any established County Store in any community fails to serve the purposes of this act, and fails to promote law enforcement, the said Board in its discretion may discontinue the operation of such store after thirty days notice posted in the said store and two other public places in the town or county in which said store is operated; and if, in the opinion of the Board, one store is inadequate to handle the trade in any city located in said county, it shall have the authority to open an additional store or stores.

Opening addi-
tional stores.

Advances from
general fund
for preliminary
expenses.

SEC. 18. In order to carry the provisions of this act into effect, County Commissioners are authorized and directed to advance from the General Fund of said County such sums as may from time to time be necessary to purchase stocks, fixtures and equipment, and to provide operating capital and expenses to carry out the provisions and enforcement of this act.

Alcoholic Bev-
erage Fund
set un.

SEC. 19. That all moneys derived from the sale of alcoholic beverages under the provisions of this act shall be placed in a special fund in the County Treasury and designated as the Alcoholic Beverage Fund, and out of such fund as the same may accumulate from time to time there shall be paid back to the General Fund out of the profits which may arise all moneys which may have been expended out of the expenditures authorized in section eighteen of this act; and all profits in excess of the sums necessary to fully repay the expenditures made as above described, and carry the necessary stocks of alcoholic beverages for the purposes of sale and costs of operation shall remain in said Alcoholic Beverage Fund for distribution as hereinafter provided.

Repayment to
general fund.

Determining
profits.

The profit arising from the sale of alcoholic beverages under the terms of this act shall be determined upon a basis of the profits of each individual store or unit operated under the

- provisions of this act, and on the first days of January, April, July and October of each year such store or unit shall be audited by the County Auditor, who shall determine the profit of each unit as of the dates above set forth; and out of the profits determined, when the County Store is located in an unincorporated area one hundred (100%) per cent shall revert to the General County Fund of New Hanover County for expenditure by said county as may be authorized by law, and when the County Store is located within an incorporated area seventy-five (75%) per cent of the profits of said units shall revert to the General Fund of the city or town, and twenty-five (25%) per cent to the General Fund of the County of New Hanover for use as heretofore provided; however, saving and excepting from such divisions five (5%) per cent which shall be expended under allocation by the Board for the enforcement of the provisions of all laws regarding the sale, manufacture, and use of all beverages described in this act, which enforcement unit as above provided for shall be under the control and direction of the Chairman of the Board, and such Chairman shall have the right to appoint and employ special officers who shall be clothed with all the power now possessed by peace officers throughout the State of North Carolina, and their salaries and expenses shall be paid out of the fund so allocated in the same manner as other employees of the County of New Hanover are paid.
- SEC. 20. The Manager of each local liquor store shall operate said store under the following provisions:
- (a). Shall sell only at retail such alcoholic beverages as shall be furnished him by the County Alcoholic Control Board and at such prices as the County Alcoholic Control Board shall direct.
 - (b). Shall perform any other acts required of him by this act and as required by the County Alcoholic Control Board, not inconsistent with the provisions hereof.
 - (c). Shall open said stores after nine o'clock in the morning and close them at six o'clock p. m., unless otherwise ordered by the Board.
 - (d). Shall not sell alcoholic beverages to minors nor to any person convicted of being a liquor addict.
 - (e). Shall not sell alcoholic liquors to be drunk upon the premises nor permit the same to be drunk upon the premises.
 - (f). All County Stores shall close on legal holidays and election days.
- SEC. 21. Managers and/or employees of County Stores may in their discretion refuse to sell alcoholic beverages to individual applicants; and may refuse to sell to any one purchaser

Quarterly audits
of stores.

Division of
profits between
municipalities
and County.

Expenses of
enforcement.

Special officers.

Regulations of
store operation.

Retail sales
and prices.

General duties.

Open hours.

Sales prohibited
to minors and
addicts.

Drinking on
premises
prohibited.

Store closed
election days
and holidays.

Sales restricted
as to purchasers
and quantities.

an amount in excess of one quart in any one day, regardless of the amount applied for.

Illicit liquors prohibited.

Violation made misdemeanor.

Other violations.

Manufacture, possession for sale, or sale of illicit liquors is hereby prohibited and such manufacture, possession for sale, or sale shall constitute a misdemeanor and shall be punished by a fine of not more than five thousand (\$5,000) dollars or imprisonment for not more than two years, or both. Violation of the administrative features of this act by any store manager or employee shall constitute a misdemeanor, subject to dismissal from service and may be punished by the court as a misdemeanor.

Drinking on store property.

If any person shall take a drink of alcoholic beverages or shall tender such a drink, whether accepted or not at the place of purchase, or on any public road or street, he shall be guilty of a misdemeanor.

False representation as to age made misdemeanor.

SEC. 22. No person under the age of twenty-one years shall knowingly and falsely represent himself to be twenty-one years of age to a manager or employee of a County Store for the purpose of purchasing any alcoholic beverages as defined in this act. A violation of the provisions of this section shall constitute a misdemeanor.

Sale of liquor at places other than stores declared common nuisance.

SEC. 23. All houses, boathouses, buildings, tents, club, fraternity and lodge rooms, boats, and places of every description, including drug stores, where alcoholic beverages are manufactured, sold, dispensed, or used contrary to law by any scheme or device whatever, shall be held, taken, and deemed common nuisances. Any person who shall maintain or who shall aid or abet or knowingly be associated with others in maintaining such common nuisance shall be guilty of a misdemeanor, punishable by a fine not exceeding five hundred (\$500.00) dollars, or imprisoned not exceeding six (6) months, and judgment shall be given that such house, building, tent, boathouse, car, or other place, or any room or part thereof, be closed up, but the court may upon the owner giving bond in the penalty of not less than five hundred (\$500.00) dollars, and with security to be approved by the court, conditioned that the premises shall not be used for unlawful purposes, or in violation of the provisions of this act for a period of five years, turn the same over to its owner, lessee, or person in possession.

Violation made misdemeanor.

Padlocking.

Reopening upon posting bond.

Abating such nuisances.

SEC. 24. The Board, duly authorized agents of the Board, the State Solicitor, or any citizen of the county, city or town where such a nuisance as is defined in Section twenty-three of this act exists, or is kept or maintained, may, in addition to the remedies given in and punishment imposed by this act, maintain an action in the name of the State to abate and perpetually to enjoin the same. The Superior Courts shall have

jurisdiction thereof, and in every case where the complaint charges, on the knowledge or belief of complainant, and is sworn to by two reputable citizens, that alcoholic beverages are manufactured, sold, dispensed, or used in any house, building, boathouse, club-room, fraternity room, lodge room, hotel, boarding house, apartment house, lodging house, boat, tent, or place contrary to the laws of this State, an injunction shall be granted as soon as the complaint is presented to the Superior Court judge in term or in vacation. The injunction shall enjoin and restrain the owners, tenants, their agents, employees, servants, and any person connected with said houses, building, or other place named in this section, and all persons whomsoever from manufacturing, selling, dispensing, or using alcoholic beverages in said house, building, boathouse, club-room, fraternity room, boat, tent, or other place named in this section, and shall also restrain all persons from removing any alcoholic beverages then on said premises until the further order of the court. Upon the hearing of the cause when it shall have been matured and set for hearing as required by law, upon deposition of witnesses, documentary and oral evidence, if the Judge shall be satisfied that the material allegations of the complaint are true, although the premises complained of may not then be unlawfully used, it or he shall continue the injunction against such house, building, or place for such period of time as the court may think proper, with the right to dissolve the injunction upon the application of the owner, lessee or person in possession of such house, building, or place if a proper case is shown for dissolution.

Injunction to
abate nuisances.

Effect of
injunction.

Hearing.

SEC. 25. All managers of County Stores and all employees hereunder serving in any fiduciary capacity shall enter into bonds conditioned upon the faithful performance of their duties in such amounts as shall be fixed by the County Alcoholic Beverage Control Board and said bonds shall be in a form to be approved by the Chairman of the Board of County Commissioners.

Bonds of store
managers and
other employees.

SEC. 26. Nothing herein contained shall be construed so as to permit the manufacture or sale of alcoholic beverages in North Carolina except as herein provided.

Manufacture or
sale of alcoholic
beverages in
State restricted
by Act.

SEC. 27. All laws or parts of laws inconsistent with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 28. If any sections of this act should be deemed unconstitutional, such unconstitutionality shall not affect other sections of this act.

Valid parts of
Act upheld.

SEC. 29. This act shall be in full force and effect from and after its ratification.

Ratification by
voters at special
election necessary.

Time of calling.

SEC. 30. *Provided* the provisions of this act shall become effective only after ratification by a majority of the qualified voters of New Hanover County at an election to be called by the Board of Commissioners of New Hanover County, within ninety days after the ratification of this act. The said election to be held in accordance with the laws, rules and regulations as govern the elections for members of the General Assembly.

Ratified this the 11th day of May, A. D. 1935.

S.B. 588

CHAPTER 419

AN ACT TO AMEND SECTION EIGHT OF SENATE BILL NUMBER ONE HUNDRED EIGHTY OF THE GENERAL ASSEMBLY OF ONE THOUSAND NINE HUNDRED THIRTY-THREE ENTITLED: "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES, RATIFIED MARCH TWENTY-SEVENTH, ONE THOUSAND NINE HUNDRED THIRTY-THREE," SAME BEING CHAPTER ONE HUNDRED EIGHTY-ONE OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

Ch. 181, Public
Laws 1933,
amended.

Time of tax
foreclosures in
Clayton.

Conflicting laws
repealed.

SECTION 1. That section eight of Senate Bill Number one hundred eighty, Chapter one hundred eighty-one of the Public Laws of North Carolina Session one thousand nine hundred thirty-three, be and the same is hereby amended by adding at the end of section eight and after the word provided: "That the town of Clayton, North Carolina, shall have until October first, one thousand nine hundred thirty-five, in which time to institute foreclosure proceedings against all Tax Sale Certificates which they may hold as provided for in said section eight of Senate Bill one hundred eighty.

SEC. 2. That all laws and clauses of laws in conflict with this amendment are hereby repealed.

SEC. 3. That this Act shall be in full force and effect on and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 637

CHAPTER 420

AN ACT TO AMEND CHAPTER ONE HUNDRED FIFTY-FOUR PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE PROVIDING FOR THE APPOINTMENT OF A COURT REPORTER FOR THE SIXTH JUDICIAL DISTRICT OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred fifty-four, Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by adding two new sections to be known as Sections 5 (a) and 5 (b), to read as follows:

Ch. 154, Public Laws 1931, amended.

"Sec. 5 (a) That the Resident Judge shall likewise fix the compensation to be received, by said reporter, and said reporter pro tem, *provided, however*, such compensation shall not exceed ten dollars per day and actual expenses upon a weekly basis.

Pay of Court Reporter of 6th Judicial District.

"Sec. 5 (b) That said court reporter or reporter pro tem must, upon request of counsel when the presiding Judge shall find as a fact that same is necessary and so order, deliver to the Clerk of the Superior Court in which said cause is pending a transcript of the evidence in that cause within fifteen days from the adjournment of the term of court in which such evidence was taken."

Duties as to transcripts.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 27

CHAPTER 421

AN ACT TO AMEND CHAPTER ONE HUNDRED SIXTY-FIVE OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION ONE THOUSAND NINE HUNDRED THIRTY-THREE, AND THAT SECTION OF SAID CHAPTER DESIGNATED AS C. S. FIVE THOUSAND NINE HUNDRED THIRTY-TWO, RELATING TO THE COMPENSATION OF PRECINCT OFFICERS.

The General Assembly of North Carolina do enact:

SECTION 1. That the section designated as C. S. five thousand and nine hundred thirty-two of chapter one hundred and sixty-five of the Public Laws of North Carolina, session one thousand nine hundred and thirty-three, be and the same is

C. S. 5932 and ch. 165, Public Laws 1933, amended, as to pay of precinct officers.

hereby amended by striking out the word "two" wherever the same appears in said section, and by inserting in lieu thereof the word "three."

Counties excepted.

SEC. 2. That this act shall not apply to the counties of Bladen, Hyde and Wake.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 337

CHAPTER 422

AN ACT TO PROVIDE A RENTAL SYSTEM FOR TEXTBOOKS USED IN THE PUBLIC SCHOOLS OF THE STATE AND TO PROMOTE ECONOMY AND EFFICIENCY IN THE ADOPTION OF TEXTBOOKS.

The General Assembly of North Carolina do enact:

State Textbook Purchase and Rental Commission created; membership.

SECTION 1. *The Governor Appoints.* There is hereby created a State Textbook Purchase and Rental Commission of five members, as follows: The State Superintendent of Public Instruction as ex-officio Chairman, the Attorney General, the Director of the Division of Purchase and Contract, and two members, to be appointed by the Governor, for a term of two years each. Said appointive members to receive such compensation as the law provides for members of the State School Commission. The expense and cost of said Commission shall be paid out of the appropriation made available by this act.

Compensation.

Cost and expenses provided for.

Powers and duties of Commission.

SEC. 2. *Powers and duties of Commission.* The said Textbook Purchase and Rental Commission is hereby authorized, empowered, and directed to promulgate rules and regulations necessary to:

Purchase of textbooks and supplies.

(1). Acquire by contract, and/or purchase, such textbooks and instructional supplies, which are, or may be on the adopted list of the State Standard Course of Study, as the Commission may find necessary to supply the needs of the children in the Public Schools of the State.

Distribution by State agency.

(2). Provide a system of distribution of said textbooks and supplies to the children in the Public Schools of the State, and shall distribute such books as are provided under the rental system without the use of any depository other than some agency of the State.

Provision for uniform rental charge.

(3). Provide for uniform rental charge for said textbooks and supplies to the children in attendance upon the Public Schools of the State. Said rental charge shall be collected

annually in an amount not to exceed one-third of the cost of said textbooks and supplies: *Provided* nothing herein shall be construed to prevent the purchase of textbooks from said Commission needed for any child in the public schools of the State, by any parent, guardian, or person in loco parentis.

(4). Provide for the use of said textbooks without charge to the indigent children of the State.

(5). Adopt, provide and distribute all blanks, forms and reports necessary to keep a careful check and record of all the books, supplies distributed, rentals collected, indigents furnished, condition and repairs of books, and such other information as said Commission may require, to the end that an accurate and complete inventory of the affairs of said Commission may be available at all times to the Governor and Council of State.

(6). Cause an annual audit to be made of the affairs of the said Commission and a certified copy of same to be furnished the Governor and Council of State.

(7). Books shall not be interchangeable between the white and colored schools, but shall continue to be used by the race first using same.

SEC. 3. *Purchase and Contract.* The purchase of all textbooks and supplies under the provisions of this act adopted as now provided by law shall be made through the Division of Purchase and Contract.

SEC. 4. *Rentals paid to State Treasury.* All sums of money collected as rentals under the provisions of this act shall be paid monthly as collected into the State Treasury, to be entered as a separate item known as the "State Textbook Rental Fund." Disbursement of said funds shall only be had by order of the Council of State: *Provided further* that the State Textbook Purchase and Rental Commission in conjunction with the State Board of Health shall adopt rules and regulations governing the use and fumigation for the regular disinfection of all textbooks used in the public schools of the State.

SEC. 5. Any county or city Board of Education now operating a textbook rental system shall be permitted to continue such local rental system without interference from the State Commission: *Provided*, that the rental fees charged by such local rental authority shall not exceed the rental charges set by the State Commission: *Provided, further*, that such local textbook rental authority may purchase from the State Commission textbooks for its local use.

SEC. 6. *Appropriation and Issuance of Short Term Notes.*

(1). For the purpose of carrying out the provisions of this act there is hereby appropriated out of the public reve-

Rate.

Right of purchase unaffected.

Provision for indigents.

Provision for forms and reports for keeping records.

Annual audits.

No interchange of books among races.

Purchases required through Division of Purchase and Contract.

Rentals directed to State Treasury.

State Textbook Rental Fund created.

Disinfecting books.

Present rental systems in certain localities unaffected.

Rental fees limited.

Purchases from State Commission allowed.

Appropriation of \$1,500,000.

Short term
notes authorized

State's credit
pledged.

Limitation on
amount.

Pledge of State's
credit and
taxing power.

Coupons receiv-
able for debts
due State.

Notes exempt
from taxation.

Also interest.

Made lawful
investments.

Conflicting laws
repealed.

nues of the State a sum of one million five hundred thousand dollars (\$1,500,000).

(2). The Treasurer, with the approval of the Council of State, is hereby authorized, empowered and directed to issue short term notes, pledging the full faith and credit of the State, in such amounts, length of term and rate of interest as shall be most advantageous to the State, but in no event shall the total sum of such notes exceed the sum of one million five hundred thousand dollars (\$1,500,00).

(3). The full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the notes herein authorized.

(4). The coupons, if any, appurtenant to such notes shall be receivable after maturity in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

(5). All of such notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on such notes shall not be subject to taxation as for income, nor shall such notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

(6). It shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in such notes.

SEC. 7. All laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 8. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 440

CHAPTER 423

AN ACT TO REPEAL SECTION NINE HUNDRED AND THIRTY-FOUR OF THE CONSOLIDATED STATUTES RELATING TO THE EXAMINATION OF THE CLERK OF THE COURT'S OFFICE BY THE SOLICITOR.

The General Assembly of North Carolina do enact:

SECTION 1. That Section nine hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended so as to read as follows:

C. S. 934,
amended, as to
examination by
Solicitor of office
of Clerk Superior
Court.

"The Solicitor of the Judicial District shall inspect the office of the clerk as often as he shall deem it necessary, and shall make written report of his inspection to the court."

Inspection report.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 577

CHAPTER 424

AN ACT TO AMEND SECTION THIRTY-FOUR, CHAPTER SIXTY, OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATIVE TO THE DEPOSITING OF FUNDS OF ANY GOVERNMENTAL UNIT UNDER THE DIRECTION OF LOCAL GOVERNMENT COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-four, chapter sixty, Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended to read as follows:

Ch. 60, Public Laws 1931, amended.

"If it shall be impossible or impracticable to safeguard any funds of the Unit in the manner required by this act, if deposited in any depository within the Unit, the officer having charge or custody of such funds may deposit the same without personal responsibility in any bank or trust company organized under the laws of the United States of America, or of any state within said country, either within or without the boundaries of said Unit in which deposits are insured by the Federal Deposit Insurance Corporation, in accordance with the Acts of Congress: *Provided*, that without the approval of the Local Government Commission, the sum on Deposit in any such bank, at any time, shall not exceed the amount insured by the said Federal Deposit Insurance Corporation."

Officers of local units relieved of personal liability when bank deposits are insured.

Limited to amount insured.

SEC. 2. That all laws or parts of laws in conflict herewith are hereby repealed: *Provided, however*, nothing in this act shall be construed to repeal any Public-Local Law of Ashe County, relative to deposits of public funds.

Conflicting laws repealed.

Exception as to Ashe County.

SEC. 3. That this act shall be in force from and after the date of its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 827

CHAPTER 425

AN ACT TO AMEND CHAPTER THREE HUNDRED SEVENTY-FIVE, SECTION TWENTY-NINE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATIVE TO MOTOR VEHICLE LICENSE FEES.

The General Assembly of North Carolina do enact:

Ch. 375, Public
Laws 1933,
amended, exempt-
ing orphanage
motor vehicles
from license fees.

SECTION 1. That chapter three hundred and seventy-five, section twenty-nine, of the Public Laws of one thousand nine hundred and thirty-three, be, and the same is hereby amended by adding after the word "education" in line five the words "or by any orphanage"; and by adding after the word "edu-
cation" in line ten the words "or orphange"; and by adding after the word "department" in line twelve the words "or orphanage"; and by eliminating the period at the end of said section twenty-nine and by adding the following words "or orphanage"; *Provided*, that the above exemptions from registration fees shall also apply to a church-owned bus used exclusively for transporting children and parents to Sunday school and church services and for no other purpose.

Likewise as to
church-owned
busses.

"Orphanage"
defined.

SEC. 2. That the word "orphanage" shall be construed to apply only to those institutions that are recognized by the State Board of Charities and Public Welfare as charitable institutions for the care of children.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1050

CHAPTER 426

AN ACT TO AUTHORIZE CITIES AND TOWNS TO ISSUE BONDS FOR MUNICIPAL IMPROVEMENTS FOR THE PURPOSE OF FINANCING OR AIDING IN THE FINANCING OF ANY WORK, UNDERTAKING OR PROJECT TO WHICH ANY LOAN OR GRANT IS OR MAY BE MADE BY THE UNITED STATES OF AMERICA THROUGH THE FEDERAL EMERGENCY ADMINISTRATOR OF PUBLIC WORKS, OR THROUGH ANY OTHER AGENCY OR DEPARTMENT OF THE UNITED STATES OF AMERICA, AND TO EXPEDITE THE PROCEDURE FOR THE ISSUANCE OF SUCH BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. *Short Title of the Act.* This act may be cited as the "Emergency Municipal Bond Act of 1935." Title of Act.

SEC. 2. *Meaning of Terms.* In this act, unless the context otherwise requires, the terms: Definitions.

(a). "Undertaking" shall mean any project, undertaking or improvement which constitutes necessary expenses and for which the municipality may legally appropriate money, the financing of which is to be aided in whole or in part by means of a loan and/or grant through the Federal Emergency Administrator of Public Works or through any other agency or department of the United States of America. Undertaking.

(b). "Municipality" means and includes all cities, towns or incorporated villages in this State now or hereafter incorporated. Municipality.

(c). "Necessary Expenses" means the necessary expenses referred to in section seven of Article VII of the Constitution of North Carolina. Necessary expenses.

(d). "Governing Body" means the board or body in which the general legislative powers of the municipality is vested. Governing body.

(e). "Clerk" means the person occupying the position of clerk or secretary of a municipality. Clerk.

(f). "Financial Officer" means the chief financial officer of the municipality. Financial officer.

SEC. 3. *Bonds Authorized.* Every municipality is hereby authorized pursuant to this law to issue its negotiable coupon bonds for the purpose of financing any of the undertakings referred to in section two of this act. The bonds shall be issued in such form as the officers who execute them shall adopt, except as otherwise provided by the governing body; they shall be signed by two or more officers designated by the governing body, or if the governing body makes no such design-

Issuance of bonds authorized for FEA projects.
Form.
Execution.

Coupons.	nation, then by the mayor or other chief executive officer, and by the clerk, and the corporate seal of the municipality shall be affixed to the bonds. The bonds may have coupons attached for the interest to be paid thereon, which coupons shall bear a facsimile signature of the clerk in office at the date of the bonds or at the date of the delivery thereof. The delivery of bonds so executed shall be valid notwithstanding any change in the officers or in the seal of the municipality occurring after the signing and sealing of the bonds. The bonds shall bear such date and such rate of interest, not exceeding four (4%) per cent per annum (payable semi-annually), or such other rate of interest as may be fixed by contract between the governing body and the United States of America, or any agency or department thereof, and shall be payable at such time or times, at such place or places, and in such medium of payment and in such denomination as the governing body may by resolution determine. The bonds may be issued either all at one time or from time to time in blocks.
Delivery.	
Date and interest rate.	
Maturity.	

SEC. 4. *Registration and Transfer of Bonds.*

Registration provided for.	(a). Bonds issued under this law shall be payable to bearer, unless they are registered as provided in this section; each coupon appertaining to a bond shall be payable to the bearer of the coupon.
Provision for transfer agent.	(b). A municipality may keep in the office of its financial officer or in the office of a bank or trust company appointed by the governing body as bond registrar or transfer agent, a register or registers for the registration and transfer of its bonds, in which it may register any bond at the time of its issue, or, at the request of the holder, thereafter. After such registration the principal and interest of the bond shall be payable to the person in whose name it is registered except in the case of a coupon bond registered as to principal only, in which case the principal shall be payable to such person, unless the bond shall be discharged from registry by being registered as payable to bearer. After registration a bond may be transferred on such register by the registered owner in person or by attorney, upon presentation to the bond registrar, accompanied by delivery of a written instrument of transfer in a form approved by the bond registrar, executed by the registered owner.
Effect of registration.	
Transfer after registration.	
Noting transfers.	

(c). Upon the registration or transfer of a bond as aforesaid, the bond registrar shall note such registration or transfer on the back of the bond. Upon the registration of a coupon bond as to both principal and interest he shall also cut off and cancel the coupons.

(d). A municipality may, by recital in its bonds, agree to register the bonds as to principal only, or agree to register them either as to principal only or as to both principal and interest at the option of the bondholder.

Registration as to principal only or principal and interest.

SEC. 5. *Application of Funds.* The proceeds of the sale of bonds under this act shall be used only for the purposes specified in the resolution authorizing said bonds; *Provided, however*, that if for any reason any part of such proceeds are not applied to, or are not necessary for such purposes, such unexpended part of the proceeds shall be applied to the payment of the principal or interest of said bonds. The cost of preparing, issuing, and marketing the bonds, together with the interest on the amount expended during the course of construction of any undertaking shall be deemed to be one of the purposes for which the bonds are issued and may be paid for out of the proceeds derived from the sale of the bonds.

Application of funds for purpose specified.

Application of surplus to bond retirement.

Cost and expense of issue deductible from proceeds.

SEC. 6. *Bonds authorized by Resolution shall be incontestable after Delivery.* All bonds issued under this law shall be authorized by appropriate resolution of the governing body, which shall be the only proceeding necessary to evidence the legality thereof. The bonds shall recite that they are issued pursuant to this law, and shall in any action or proceeding involving their validity, be conclusively deemed to be fully authorized by this law and to have been issued, executed, sold, and delivered in conformity herewith and with all other provisions and statutes applicable thereto, and shall be incontestable, anything herein or in other statutes to the contrary, notwithstanding, unless such action or proceeding is begun prior to the delivery of such bonds.

Bonds to be incontestable after delivery.

Recitations.

SEC. 7. *Taxes levied for the payment of the Bonds.* The full faith and credit of the municipality shall be deemed to be pledged for the punctual payment of the principal of and interest on every bond issued under this law. The governing body shall annually levy and collect a tax, *ad valorem*, upon all the taxable property subject to taxation by the municipality, sufficient to pay the principal and interest of all bonds issued under this law as such principal and interest become due: *Provided, however*, that such tax may be reduced by the amount of other moneys appropriated and actually available for such purposes.

Taxes for payment of bonds authorized.

So much of the net revenue derived by the municipality in any fiscal year from the operation of any revenue producing undertaking owned by the municipality after paying all expense of operating, managing, maintaining, repairing, enlarging and extending such undertaking, shall be applied, first to the payment of the interest payable in the next succeeding year on the bonds issued for such undertaking, and next, to

Revenue from operation of profitable municipal enterprise applied to bond retirement.

the payment of the amount necessary to be raised by tax in such succeeding year for the payment of the principal of said bonds.

Powers herein granted not subject to usual limitations.

Levy and collection of taxes.

Approval of local Government Commission necessary.

Sale of bonds to government agencies.

Prior proceedings of municipalities for same purpose unaffected.

May proceed hereunder.

Petition for election.

Consent of State agencies unnecessary.

The powers stated in this section in respect to the levy of taxes for the payment of principal and interest of bonds shall not be subject to any limitation prescribed by law upon the amount or rate of taxes which a municipality may levy. Taxes levied under this section shall be levied and collected in the same manner as other taxes are levied and collected upon property by the municipality.

SEC. 8. *Local Government Act Applicable.* Any municipality issuing bonds under the provisions of this law, shall before the issuance and delivery thereof, make application to the Local Government Commission and obtain the approval of that Commission to issue such bonds, and they shall be subject to all the provisions of the Local Government Act, as amended, but the issuance of such bonds shall not be subject to any of the provisions of the Municipal Finance Act, as amended by the Local Government Act, and *provided further* that the Local Government Commission may sell any bonds issued under this law to the United States of America, or any agency or department thereof, at private sale and without advertisement.

SEC. 9. *Effect upon Prior Laws and Proceedings Taken.* This law shall not effect any acts or proceedings heretofore done or taken for the issuance of bonds for any undertaking under the Municipal Finance Act as it stood prior to the ratification of this act, or under any other law, and every municipality is hereby authorized to complete said acts and proceedings pursuant to the law under which they were done or taken and to issue said bonds under such acts in the same manner as if this law had not been passed: *Provided, however*, that the governing body may at its option proceed under this law for the issuance of such bonds, except in cases where a sufficient petition has theretofore been filed pursuant to law by the voters of such municipality demanding a referendum on the question of the issuance of such bonds without regard to the restrictions imposed by the said Municipal Finance Act and other laws.

SEC. 10. *Consent of State Agencies.* It shall not be necessary for any municipality proceeding under this act to obtain any certificate of convenience or necessity, franchise, license, permit, or other authorization from any bureau, board, commission or other like instrumentality of the State, except as provided by section eight hereof, in order to permit any undertaking authorized by this act, except the approval of the

State Board of Health for an undertaking consisting of a water supply or sewer system as now provided by law.

SEC. 11. *Application and Construction of Law.* The powers conferred by this act are in addition to and not in substitution for those conferred by any other act, either general, special or local, and every municipality may proceed to issue bonds under the provisions of this law, notwithstanding any conditions, restrictions or limitations contained in any other act, whether general, special or local. Every provision of this law shall be construed as being qualified by constitutional provisions, whenever such construction shall be necessary in order to sustain the constitutionality of any portion of this law. If any portion of this law shall be declared unconstitutional, the remainder shall stand, and the portion declared unconstitutional shall be excinded.

SEC. 12. *Termination of Power to Issue Bonds.* Except in pursuance to any contract or agreement theretofore entered into by any municipality, no municipality shall borrow any money or deliver any bonds pursuant to this act to the purchaser or purchasers thereof after June thirty, one thousand nine hundred thirty-seven, no bonds shall be issued under this act except with the express approval of the Local Government Commission.

SEC. 13. Nothing in this act shall be construed as repealing any general, special, or local law in conflict with this act.

SEC. 14. This act shall take effect upon its ratification.

Ratified this the 11th day of May, A. D. 1935.

Exceptions.

Powers herein granted declared supplementary.

Restrictions and limitations not applicable.

Valid parts of Act upheld.

Termination date for exercise of powers herein granted.

Local laws preserved.

H.B. 1051

CHAPTER 427

AN ACT TO AUTHORIZE COUNTIES TO ISSUE BONDS FOR IMPROVEMENTS FOR THE PURPOSE OF FINANCING OR AIDING IN THE FINANCING OF ANY WORK, UNDERTAKING OR PROJECT TO WHICH ANY LOAN OR GRANT IS OR MAY BE MADE BY THE UNITED STATES OF AMERICA THROUGH THE FEDERAL EMERGENCY ADMINISTRATOR OF PUBLIC WORKS, OR THROUGH ANY OTHER AGENCY OR DEPARTMENT OF THE UNITED STATES OF AMERICA, AND TO EXPEDITE THE PROCEDURE FOR THE ISSUANCE OF SUCH BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. *Short Title of the Act.* This act may be cited as the "Emergency County Bond Act of 1935."

SEC. 2. *Meaning of Terms.* In this act, unless the context otherwise requires, the terms:

Title of Act.

Definitions.

Undertaking.	(a). "Undertaking" shall mean any project, undertaking or improvement referred to in section eight of County Finance Act, as amended, which constitutes necessary expenses and for which a county may legally appropriate money, including the erection, construction, purchase, improvement, repair and equipment of school buildings and necessary lands therefor which are necessary for the maintenance of the six months' public school term required by the Constitution, the financing of which undertaking is to be aided in whole or in part by means of a loan or grant through the Federal Emergency Administrator of Public Works or through any other agency or department of the United States of America.
County.	(b). "County" means and includes all counties in this State now or hereafter created by law.
Necessary expenses.	(c). "Necessary Expenses" means the necessary expenses referred to in section seven of Article VII of the Constitution of North Carolina.
Governing body.	(d). "Governing Body" means the board of county commissioners, or board or body in which the general legislative powers of the entire county are vested.
Clerk.	(e). "Clerk" means the officer acting as clerk to the governing body.
Chief financial officer.	(f). "Chief Financial Officer" means the county accountant, auditor, treasurer, or other officer designated or appointed by the governing body to supervise the fiscal affairs of the county, unless such officer shall be designated by law.
Issuance of bonds authorized for FEA projects.	SEC. 3. <i>Bonds Authorized.</i> Every county in the State is hereby authorized pursuant to this law to issue its negotiable coupon bonds for the purpose of financing any of the undertakings referred to in section two of this act. The bonds shall be issued in such form as the officers who execute them shall adopt, except as otherwise provided by the governing body; they shall be signed by two or more officers designated by the governing body, or if the governing body makes no such designation, then by the chairman of the governing body or other chief executive officer, and by the clerk, and the corporate seal of the county or of the governing body shall be affixed to the bonds. The bonds may have coupons attached for the interest to be paid thereon, which coupons shall bear a facsimile signature of the clerk in office at the date of the bonds or at the date of the delivery thereof. The delivery of bonds so executed shall be valid notwithstanding any change in the officers or in the seal of the county occurring after the signing and sealing of the bonds. The bonds shall bear such date and such rate of interest, not exceeding four per cent (4%) per annum (payable semi-annually), or such other
Form.	
Execution.	
Coupons.	
Delivery.	
Date and interest rate.	

rate of interest as may be fixed by contract between the governing body and the United States of America, or any agency or department thereof, and shall be payable at such time or times, at such place or places, and in such medium of payment and in such denomination as the governing body may by resolution determine. The bonds may be issued either all at one time or from time to time in blocks.

Maturity.

SEC. 4. *Registration and Transfer of Bonds.*

(a). Bonds issued under this law shall be payable to bearer, unless they are registered as provided in this section; each coupon appertaining to a bond shall be payable to the bearer of the coupon.

Registration provided for.

(b). A county may keep in the office of its chief financial officer or in the office of a bank or trust company appointed by the governing body as bond registrar or transfer agent, a register or registers for the registration and transfer of its bonds, in which it may register any bond at the time of its issue, or at the request of the holder, thereafter. After such registration the principal and interest of the bond shall be payable to the person in whose name it is registered except in the case of a coupon bond registered as to principal only, in which case the principal shall be payable to such person, unless the bond shall be discharged from registry by being registered as payable to bearer. After registration a bond may be transferred on such register by the registered owner in person or by attorney, upon presentation to the bond registrar, accompanied by delivery of a written instrument of transfer in a form approved by the bond registrar, executed by the registered owner.

Provision for transfer agent.

Effect of registration.

Transfer after registration.

(c). Upon the registration or transfer of a bond as aforesaid, the bond registrar shall note such registration or transfer on the back of the bond. Upon the registration of a coupon bond as to both principal and interest he shall also cut off and cancel the coupons.

Noting transfers.

(d). A county may, by recital in its bonds, agree to register the bonds as to principal only, or agree to register them either as to principal only or as to both principal and interest at the option of the bondholder.

Registration as to principal only or principal and interest.

SEC. 5. *Application of Funds.* The proceeds of the sale of bonds under this act shall be used only for the purposes specified in the resolution authorizing said bonds, *provided, however,* that if for any reason any part of such proceeds are not applied to, or are not necessary for such purposes, such unexpended part of the proceeds shall be applied to the payment of the principal or interest of said bonds. The cost of preparing, issuing, and marketing the bonds, together with

Application of funds for purposes specified.

Application of surplus to bond retirement.

Cost and expense of issue deductible from proceeds.

the interest on the amount expended during the course of construction of any undertaking shall be deemed to be one of the purposes for which the bonds are issued and may be paid for out of the proceeds derived from the sale of the bonds.

Bonds to be
incontestable
after delivery.

SEC. 6. *Bonds Authorized by Resolution shall be Incontestable after Delivery.* All bonds issued under this law shall be authorized by appropriate resolution of the governing body, which shall be the only proceeding necessary to evidence the legality thereof. The bonds shall recite that they are issued pursuant to this law, and shall in any action or proceeding involving their validity, be conclusively deemed to be fully authorized by this law and to have been issued, executed, sold, and delivered in conformity herewith and with all other provisions and statutes applicable thereto, and shall be incontestable, anything herein or in other statutes to the contrary, notwithstanding, unless such action or proceeding is begun prior to the delivery of such bonds. If the bonds are to be issued for the purpose of the erection, construction, purchase, improvement, repair and equipment of school buildings, or for lands therefor, or for any one or more of said purposes, the bonds and the resolution authorizing the same shall recite that such purposes are necessary for the maintenance of the six months' public school term as required by the Constitution.

Recitations.

Taxes for pay-
ment of bonds
authorized.

SEC. 7. *Taxes Levied For the Payment of the Bonds.* The full faith and credit of the county shall be deemed to be pledged for the punctual payment of the principal of and interest on every bond issued under this law. The governing body shall annually levy and collect a special tax in addition to other taxes now authorized by law, *ad valorem*, upon all the taxable property subject to taxation by the county, sufficient to pay the principal and interest of all bonds issued under this law as such principal and interest become due; *provided, however*, that such tax may be reduced by the amount of other moneys appropriated and actually available for such purposes. The levy of the taxes authorized by this section is hereby declared to be for a special purpose, and for which the special approval of the General Assembly is hereby given.

Special purpose
declared.

Powers herein
granted not
subject to usual
limitations.

Levy and col-
lection of taxes.

The powers shown in this section in respect to the levy of taxes for the payment of principal and interest of bonds shall not be subject to any limitation prescribed by law upon the amount or rate of taxes which a county may levy. Taxes levied under this section shall be levied and collected in the same manner as other taxes are levied and collected upon property by the county.

SEC. 8. *Local Government Act Applicable.* Any county issuing bonds under the provisions of this law, shall before the issuance and delivery thereof, make application to the Local Government Commission and obtain the approval of that Commission to issue such bonds, and they shall be subject to all the provisions of the Local Government Act, as amended, but the issuance of such bonds shall not be subject to any of the provisions of the County Finance Act, as amended, and *provided further* that the Local Government Commission may sell any bonds issued under this law to the United States of America, or any agency or department thereof, at private sale and without advertisement.

Approval of Local Government Commission necessary.

Sale of bonds to government agencies.

SEC. 9. *Consent of State Agencies.* It shall not be necessary for any county proceeding under this act to obtain any certificate of convenience or necessity, franchise, license, permit, or other authorization from any bureau, board, commission or other like instrumentality of the State, except the approval of the State Board of Education of plans of a school building as now provided by law, except the approval of the Local Government Commission to issue such bonds as provided in the preceding section.

Consent of State agencies unnecessary.

Exceptions.

SEC. 10. *Effect Upon Prior Laws and Proceedings Taken.* This law shall not affect any acts or proceedings heretofore done or taken by a county for the issuance of bonds for any undertaking under the County Finance Act as it stood prior to the ratification of this act, or under any other law, and every county is hereby authorized to complete said acts and proceedings pursuant to the law under which they were done or taken and to issue said bonds under such acts in the same manner as if this law had not been passed; *provided, however*, that the governing body may at its option proceed under this law for the issuance of such bonds, except in cases where a sufficient petition has theretofore been filed pursuant to law by the voters of such county demanding a referendum on the question of the issuance of such bonds, without regard to the restrictions imposed by the said County Finance Act and other laws.

Prior proceedings of counties for same purpose unaffected.

May proceed hereunder.

Petition for election.

SEC. 11. *Application and Construction of Law.* The powers conferred by this act are in addition to and not in substitution of those conferred by any other act, either general, special or local, and every municipality may proceed to issue bonds under the provisions of this law, notwithstanding any conditions, restrictions or limitations contained in any other act, whether general, special or local. Every provision of this law shall be construed as being qualified by constitutional provisions, whenever such construction shall be necessary in order to sustain the constitutionality of any portion of this law.

Powers herein granted declared supplementary.

Restrictions and limitations inapplicable.

Valid parts of Act upheld.

If any portion of this law shall be declared unconstitutional, the remainder shall stand, and the portion declared unconstitutional shall be excised.

Termination date for exercise of powers herein granted.

SEC. 12. *Termination of Power to Issue Bonds.* Except in pursuance to any contract or agreement theretofore entered into by any county, no county shall borrow any money or deliver any bonds pursuant to this act to the purchaser or purchasers thereof after June thirtieth, one thousand nine hundred thirty-seven.

Local laws preserved.

SEC. 13. Nothing in this act shall be construed as repealing any Private or Public-Local Laws in conflict with this act.

Approval of Local Government Commission necessary.

SEC. 14. No bonds shall be issued under this act except with the express approval of the Local Government Commission.

Laws compelling holding of elections unaffected.

SEC. 15. Notwithstanding anything to the contrary contained in this Act, any existing laws, general, local or special, granting rights to citizens to petition for and have the question of the issuing of bonds, or incurring of indebtedness under this Act, submitted to a vote of the people, are hereby preserved in full force and effect; and all present laws relating to or requiring the approval or certificate of any State Commission, or other State agency, with respect to the construction or acquiring of any property or plants, or the issuing of bonds therefor, shall remain in full force and effect.

SEC. 16. *Effective Date.* This act shall take effect upon its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1502

CHAPTER 428

AN ACT TO AUTHORIZE THE BRINGING IN OF ALL NECESSARY PARTIES IN ALL TAX FORECLOSURE SUITS NOW PENDING IN THE STATE.

The General Assembly of North Carolina do enact:

Bringing in of new parties to pending tax suits authorized.

SECTION 1. That in all tax foreclosure actions now pending in the State, in which no deed or conveyance has heretofore been made to the purchaser, the plaintiff in all such actions shall have twelve months from and after the ratification of this Act to bring into the suit or action all necessary parties by motion in the cause and by service of process as now required by law.

Limitations on attorney's fees.

SEC. 2. The provisions of law limiting the amount of the fee of plaintiff's attorney which may be charged as a part of the costs to two dollars and fifty cents (\$2.50) shall have

no relation to the sum which has been, or may be paid, by the plaintiff to the attorney, which sum to be paid shall be a matter of contract between the plaintiff and the attorney, but shall not exceed the sum of ten dollars (\$10.00) for each action instituted. In no event shall the attorney's fee charged against the defendant as a part of the cost exceed two dollars and fifty cents (\$2.50).

SEC. 3. All laws, whether public or private or public-local, inconsistent with the provisions of this Act, are hereby repealed. Conflicting laws repealed.

SEC. 4. This Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1131

CHAPTER 429

AN ACT TO PLACE THE NAMES OF WIDOWS OF CERTAIN CONFEDERATE SOLDIERS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. L. Carolina Kelly, Mrs. Mary Osborne, Mrs. Jane Severt, Mrs. Fannie McNeill Jones, Miss Jane Brown of Ashe County; Mrs. Jennie W. Bell of Beaufort County, widow of Samuel Jones, a Confederate Veteran, and Mrs. William J. Bullock, widow of Doctor William J. Bullock, a Confederate Veteran, of Beaufort County; Mrs. Lucy Stamey, Mrs. Lillie Johnston, Mrs. Zadie Brown of Clay County; Cora Dowd and Emma Gunter, Mrs. J. H. Shields of Durham County; Mrs. S. E. Jordan, Mrs. Mary Cox of Forsyth County; Mrs. Delia Wilkins of Gates County; Mrs. Sallie Painter, Mrs. Lillie Stewart, Mrs. Eva A. Jones, Mrs. Jesse Henson of Jackson County; Mrs. Elizabeth Civile McDaniels of Jones County; Mrs. Martha Jane McCotter of Lenoir County; Mrs. Mary Gragg of McDowell County; Mrs. Mary L. Sheffield, Mrs. Margaret Vick of Moore County; Mrs. Perlina Holland, Mrs. Nazarine Hill of Rockingham County; Mrs. Annie J. Norman of Surry County; Mrs. Delia Brooks, Mrs. Cyrus Chapman, Mrs. Laura J. Wilson, Mrs. Augusta Ann Cook, Mrs. Annie Rabb (Class B), of Transylvania County; Mrs. W. R. Spainhour, Mrs. Sarah Hendrix of Watauga County; Mrs. C. C. Church, Mrs. Fannie Jones, Mrs. Hettie Morgan, Mrs. Susie McLean of Wilkes County; Mrs. Emma G. Tynedall of Wayne County; Mrs. John W. Allen of Halifax County, be and are hereby placed on the pension roll

Widows of certain Confederate Veterans placed on pension roll.

Enumerated.

Reference to
State Board of
Pensions for
investigation
and approval.

of their respective counties: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and thirty-five, be referred to the State Board of Pensions, which will have full power to investigate and to remove from said pension roll anyone who in their judgment should be removed for any cause: *Provided further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact the wife of an ex-Confederate Veteran, and is entitled to a pension under the general pension laws of the State.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1164

CHAPTER 430

AN ACT TO AUTHORIZE AND EMPOWER THE NORTH CAROLINA DEPARTMENT OF CONSERVATION AND DEVELOPMENT TO ACQUIRE OR LEASE PROPERTY FOR DEVELOPMENT AS STATE FORESTS AND STATE PARKS AND PROVIDING FOR THE DISPOSITION OF INCOME FROM SUCH LANDS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Department of Conservation and Development is hereby authorized and empowered to accept gifts, donations or contributions of land suitable for forestry or park purposes and to enter into agreements with the Federal Government or other agencies for acquiring by lease, purchase or otherwise such lands as in the judgment of the department are desirable for State forests or State parks.

SEC. 2. When lands are acquired or leased under section one of this act, the department is hereby authorized to make expenditures from any funds not otherwise obligated, for the management, development and utilization of such areas; to sell or otherwise dispose of products from such lands, and to make such rules and regulations as may be necessary to carry out the purposes of this act.

SEC. 3. All revenues derived from lands now owned or later acquired under the provisions of this act shall be set aside for the use of the department in acquisition, management, development and use of such lands until all obligations incurred have been paid in full. Thereafter, fifty per cent of all net profits accruing from the administration of

Acquisition of
property for
forestry or park
purposes by De-
partment of Con-
servation and
Development.

Expenditure of
funds for such
purposes.

Rules and
regulations.

Disposition of
revenues received
from lands
acquired.

such lands shall be applicable for such purposes as the General Assembly may prescribe, and fifty per cent shall be paid into the school fund to be used in the county or counties in which lands are located.

SEC. 4. Obligations for the acquisition of land incurred by the department under the authority of this act shall be paid solely and exclusively from revenues derived from such lands and shall not impose any liability upon the general credit and taxing power of the State.

State not obligated for debts created hereunder.

SEC. 5. The department shall have full power and authority to sell, exchange or lease lands under its jurisdiction when in its judgment it is advantageous to the State to do so in the highest orderly development and management of State forests and State parks: *Provided, however*, said sale, lease or exchange shall not be contrary to the terms of any contract which it has entered into.

General powers to dispose of lands so acquired.

SEC. 6. That all laws or parts of laws inconsistent with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1177

CHAPTER 431

AN ACT TO AUTHORIZE THE STATE HIGHWAY AND PUBLIC WORKS COMMISSION TO PAY CERTAIN MONIES DUE BY THE STATE'S PRISON.

That Whereas, under the provisions of chapter two hundred and eighty-six of the Public Laws of one thousand nine hundred and seventeen, as amended by chapter eighty of the Public Laws of one thousand nine hundred and nineteen, certain credits were set up on the books of the State's Prison for useful employment of certain prisoners; and

Preamble: Provision for useful employment of inmates of State's Prison.

Whereas, this practice was discontinued under the provisions of chapter one hundred and sixty-three of the Public Laws of one thousand nine hundred and twenty-five, but during this time earnings had accumulated to the credit of a number of prisoners and these credits were paid from time to time as said prisoners were discharged, until the State's Prison was consolidated with the State Highway Commission by chapter one hundred and seventy-two of the Public Laws of one thousand nine hundred and thirty-three, and since that time no provision has been made by law for the payment of such amounts as remained to the credit of prisoners as they are from time to time discharged; and

Discontinuance of practice.

Accumulated earnings to credit of prisoners.

Sum now due
prisoners.

Whereas, there still remains due such prisoners an aggregate sum of approximately three thousand dollars: *Now, therefore*,

The General Assembly of North Carolina do enact:

Payment to
prisoners of
amounts lawfully
due authorized.

SECTION 1. That the State Highway and Public Works Commission be, and the same is hereby authorized to pay out of its current appropriation and charge to the Prison Department such amounts as it may find to be lawfully due prisoners at the time of their discharge under the provisions of chapter two hundred and eighty-six of the Public Laws of one thousand nine hundred and seventeen, as amended by chapter eighty of the Public Laws of one thousand nine hundred and nineteen; but nothing in this act shall be construed to authorize the crediting of any additional amounts to prisoners for their labor, but it is intended only to discharge those obligations heretofore assumed by the State and credited on the books of the State's Prison prior to the enactment of chapter one hundred and seventy-two of the Public Laws of one thousand nine hundred and thirty-three.

Incurring future
obligations
prohibited.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1185

CHAPTER 432

AN ACT TO AMEND SECTION FOUR OF CHAPTER ONE HUNDRED AND FORTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO REGULATION OF SPEED OF MOTOR VEHICLES.

The General Assembly of North Carolina do enact:

Ch. 148, Public
Laws 1927,
amended.

SECTION 1. That section four of chapter one hundred and forty-eight of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding at the end of said section a new sub-section as follows:

Regulation of
speed of motor
trucks over
public streets in
Wilmington.

"(d). Local municipal authorities in their respective jurisdictions are hereby authorized, in their discretion, to provide by ordinance or ordinances for decreasing the speed limit for the operation of motor trucks, and/or motor trucks with trailers, having a tonnage rating of four or more tons, and/or motor vehicles carrying a weight, including the weight of the vehicle, of five or more tons, over and upon any one or

more, or all of the public streets or alleys, or highways of such municipality; *Provided, however*, that this act shall apply only to the City of Wilmington.”

As to Wil-
mington only.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1195

CHAPTER 433

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW APPLYING TO ANSON COUNTY ONLY.

The General Assembly of North Carolina do enact:

SECTION 1. Sections five thousand nine hundred and sixty, (5960) five thousand nine hundred and sixty-one (5961), five thousand nine hundred and sixty-two (5962), five thousand nine hundred and sixty-two (a) (5962-a), five thousand nine hundred and sixty-three (5963), five thousand nine hundred and sixty-four (5964), five thousand nine hundred and sixty-five (5965), five thousand nine hundred and sixty-six (5966), five thousand nine hundred and sixty-seven (5967), five thousand nine hundred and sixty-eight (5968), and five thousand nine hundred and sixty-eight (a) (5968-a) of the Consolidated Statutes of North Carolina are hereby repealed.

C. S. 5960-5968,
amended, repealing
Absentee Ballot
Law in Anson
County.

SEC. 2. This act shall apply to Anson County only.

Application
of Act.

SEC. 3. From and after the ratification of this act no person in Anson County shall be permitted to vote in any election held in said county unless physically present at the said election.

Purpose declared.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1198

CHAPTER 434

AN ACT TO LIMIT AND REGULATE ABSENTEE VOT- ING IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of Article eight, Chapter ninety-seven, Section five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of

C. S. 5960-5968,
amended, limiting
absentee voting
in Cherokee
County.

the Consolidated Statutes, and all amendments thereto are hereby repealed in so far as they relate to the election of County Officials, including members of House of Representatives in all primary or general elections held in Cherokee County, except as to those qualified electors who are, on the day of election, actually in the employ of the Federal or State Government and necessarily away from the county in the performance of their duties as such employees.

Exceptions.
Voting in person required.

No person not herein specifically granted the privilege of voting by absentee ballot shall be entitled to vote in any primary or general election in Cherokee County unless he or she shall attend the polls on election day and vote in person.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1210

CHAPTER 435

AN ACT TO PROVIDE FOR THE TEACHING OF BLIND AND DEAF AND DUMB INDIANS IN THE CHEROKEE INDIAN NORMAL SCHOOL OF ROBESON COUNTY.

The General Assembly of North Carolina do enact:

Provision for teaching deaf, dumb and blind children in Cherokee Indian Normal School.

SECTION 1. That the board of trustees of the Cherokee Indian Normal School of Robeson County be and they are hereby authorized, empowered and directed to employ some person trained in the teaching of the deaf and dumb or blind and to provide a department in said school in which said deaf, dumb and/or blind Indian children of Robeson and surrounding counties may be taught, no provisions being now made for the teaching of said children, the said teacher to be employed in the same manner and under the same rules and regulations governing other teachers in the said school.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1250

CHAPTER 436

AN ACT TO AMEND CHAPTER EIGHTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, RELATING TO MARKETING ASSOCIATIONS, SO AS TO PUT THE OWNERS OF ALL CLASSES OF STOCK IN MARKETING ASSOCIATIONS ON AN EQUAL BASIS IN REGARD TO BEING CLASSED AS MEMBERS, AND SO AS TO ENABLE MARKETING ASSOCIATIONS TO DETERMINE IN THEIR BY-LAWS THE PERCENT OF STOCK THAT ANY ONE MEMBER MIGHT OWN.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two of Chapter eighty-seven of the Public Laws of one thousand nine hundred twenty-one, as the same now appears in Section five thousand two hundred fifty-nine (b) of Michie's North Carolina Code of one thousand nine hundred thirty-one, be amended by striking out the word "common" between the word "of" and the word "stock," in the third line in Sub-Section (b).

Ch. 87, Public Laws 1921, and C. S. 5259, amended, as to stockholders in coöperative marketing associations.

SEC. 2. That Section fourteen of Chapter eighty-seven of the Public Laws of one thousand nine hundred twenty-one, as the same now appears in Section five thousand two hundred fifty-nine (u) of Michie's North Carolina Code of one thousand nine hundred thirty-one, be amended by striking out Sub-Section (d) and inserting in lieu thereof the following:

Again amended.

"(d). A Coöperative Association, incorporated under this act, may fix or limit in its By-Laws the amount of stock which one member might own in said Association."

Limiting stock ownership.

SEC. 3. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1269

CHAPTER 437

AN ACT TO PLACE ROBERT MILTON PITTMAN, CONFEDERATE VETERAN, ON THE PENSION ROLL OF AVERY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Robert Milton Pittman, Confederate Veteran, be and he is hereby placed on the pension roll of Avery County: *Provided*, his name is referred to the State Board of Pensions for investigation, and is found to be entitled to receive such pension under the general law of the State.

Confederate Veteran of Avery County placed on pension roll after investigation.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1270

CHAPTER 438

AN ACT TO REQUIRE AN AUDIT OF THE AFFAIRS OF THE WORLD WAR VETERANS' LOAN FUND, AND TO REQUIRE AN APPRAISAL OF THE PROPERTIES AND SECURITIES OF SAID FUND, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Ch. 298, Public
Laws 1929,
amended.

SECTION 1. Chapter two hundred and ninety-eight of the Public Laws of one thousand nine hundred and twenty-nine is hereby amended by inserting after section 12 thereof the following sections, to be known and numbered as section 12 (a), section 12 (b), section 12 (c), section 12 (d), section 12 (e), section 12 (f) and section 12 (g).

Right of Com-
missioner of
World War Vet-
erans' Loan Fund
to bid at fore-
closure sales.

"SECTION 12 (a). In all cases where mortgages and deeds of trust have been or will be foreclosed upon any property taken in security for the repayment of a loan made under the World War Veterans' Loan Acts, consisting of the act of the above chapter and other acts, relating to the said subject, the Commissioner as such or his agent shall have the right and authority to bid at the foreclosure sale and should the Commissioner be the highest and successful bidder, the title to the said property shall be conveyed, by the trustee named in the said deed of trust or mortgage deed, or the proper person or commissioner executing the power of trust contained therein, or selling the same by order of court or otherwise, to the Commissioner of the World War Veterans' Loan Fund, who shall take the title thereto and hold it in behalf of the State of North Carolina; and in case of any sale of property, the title to which has come into, or may come into the State by virtue of such foreclosure, or by reason of the said loans, the title thereto shall be made by the said Commissioner of the World War Veterans' Loan Fund in his official capacity in behalf of the said State, in accordance with section 12 (d) of this act."

Taking title.

Provision for sale
of property
thus obtained.

Conveyance of
property to
Commissioner of
property hereto-
fore acquired.

"All lands now belonging to the State of North Carolina to which title has been acquired by virtue of loans made under the foregoing acts shall be conveyed by the Governor of the State, in the manner now provided by law for conveyance of State property, to the said Commissioner of the World War Veterans' Loan Fund, to be held by him as aforesaid.

"SECTION 12 (b). As soon as practicable after the passage of this act, a special audit shall be made under the auspices of the State Auditor, and by competent auditors by him employed, of the affairs of the World War Veterans' Loan Fund, and of the office of the Commissioner of the World War Veterans' Loan Fund, which audit shall be complete in detail, setting up with accuracy the condition of the affairs of the said office, and of the World War Veterans' Loan Fund, as of March 31st, one thousand nine hundred and thirty-four. The said audit shall fully list all of the assets and securities at said time held by the said Commissioner and belonging to the World War Veterans' Loan Fund, and shall contain a complete statement as to the status of each and every loan upon said date."

Audit of affairs
of Fund ordered.

Details of audit.

"SECTION 12 (c). The Commissioner of the World War Veterans' Loan Fund shall immediately cause an appraisal to be made by competent persons of all of the foreclosed property belonging to the State in relation to the World War Veterans' Loan Fund, and of all mortgaged property given in security for loans where such loans, upon the ratification of this Act, are delinquent more than ninety days. As early as this information may be available the same shall be transmitted to the auditor or auditors employed by the State Auditor for such use as may be made of the same in the audit above required."

Appraisal by
Commissioner of
foreclosed prop-
erty and delin-
quent mortgages.

Information
given to auditors.

"The expenses of the said audit and appraisal shall be borne by the World War Veterans' Loan Fund, and shall be chargeable against the same, and shall be paid out of the same upon warrants drawn upon the Treasurer, and approved in the manner required by law."

Provision for
expense of audit
and appraisal.

"SECTION 12 (d). With the advice and approval of the Board of Advisers, and under regulations prescribed by it, the Commissioner shall have authority to rent, lease, sell, convey title, repair, improve, rebuild, pay taxes and insurance on property for the purpose of preserving the value thereof, and protecting the loan involved, and so as to facilitate the rental or sale thereof. All leases and/or sale contracts and/or conveyances of title shall be approved by the Board of Advisers and shall be executed by the Commissioner as may be required by law."

General powers
over property
acquired or
mortgaged.

"SECTION 12 (e). The Commissioner, with the advice and approval of the Board of Advisers, and under such rules and regulations as it may prescribe, shall have the power of refinancing delinquent loans, the terms and conditions of such refinancing shall be reported to the Board of Advisers and shall be subject to its approval. In such refinancing, when the interest of the State may be conserved thereby, in-

Refinancing de-
linquent loans
authorized.

Restrictions
on extension
agreements.

stallment payments on loans may be reduced or increased as requested by the mortgagor and recommended by the Commissioner, *provided* reductions or extensions shall not be made which will prevent or interfere with the full payment of loans on or prior to the date of maturity of the bonds from which the loans were made."

Ch. 155, Public Laws 1925, amended.

"SECTION 12 (f). Section thirteen of Chapter one hundred fifty-five, Public Laws of one thousand nine hundred and twenty-five, shall be amended so as to read as follows":

Provision for cost of administering Fund.

"The cost of administering this act, including salaries and other expenses provided for herein, shall be paid from the difference between the interest received from the loans made hereunder and the interest on the bonds of the State to be issued, when the same shall be sufficient therefor. *Provided, however,* during such time as receipts are not sufficient to pay the operating expenses, as above set out, the same shall be paid out of the principal of the World War Veterans' Loan Fund. *Provided, further,* that any surplus over and above the expense of the administration of this act when accumulated shall be paid into the General Fund until such amount as the General Fund may have advanced toward the administration of this act shall have been fully repaid."

Making up deficit in operation.

Disposition of surplus.

Vice-Chairman of Board of Advisers.

"SECTION 12 (g). The Board of Advisers shall designate a Vice-Chairman who shall, in the absence of the Chairman, exercise the rights and powers of the Chairman."

State's credit already pledged unaffected.

SECTION 2. Nothing in this act shall affect the full faith, credit and taxing power of the State as pledged in the payment of the World War Veterans' Loan Fund bonds as to principal and interest.

Valid parts of Act upheld.

SEC. 3. If any section of this act is declared unconstitutional, the remainder of such act shall continue in full force and effect.

Conflicting laws repealed.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1273

CHAPTER 439

AN ACT TO AUTHORIZE THE COUNCIL OF THE STATE OF NORTH CAROLINA TO ISSUE BONDS IN THE SUM OF ONE MILLION DOLLARS, THE PROCEEDS THEREOF TO BE USED BY THE COUNCIL OF THE STATE IN BUILDING ADDITIONAL BUILDINGS AND PROVIDE EQUIPMENT FOR THE STATE HOSPITALS FOR THE INSANE OR FEEBLE-MINDED.

Whereas, there are now confined in the common jail in several counties in the State people who should now be confined in the State Hospitals, and the school for the feeble-minded does not have sufficient room to care for all those children who should be in said institutions; and

Preamble: Lack of room in State hospitals for insane and feeble-minded.

Whereas, there is no room in the various State Hospitals and the Caswell Training School so that these people can be admitted therein; and

Whereas, it is a charge upon the people of North Carolina to provide a place of treatment to care for these unfortunate people; *Now, therefore*,

Necessity of adequate accommodations.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of permanently enlarging the State Hospital, Goldsboro; State Hospital, Raleigh; State Hospital, Morganton, and Caswell Training School, Kinston, to make them adequate to the demands and necessities of the State, the State Treasurer is hereby authorized and directed to issue bonds of the State of North Carolina payable in the manner and at the date herein prescribed to an amount not exceeding five hundred thousand (\$500,000.00) dollars. Said bonds shall be issued at one time or from time to time upon the approval of the Governor and Council of State and the proceeds allotted to said institutions in the discretion of the Governor and Council of State.

Bond issue of \$500,000 authorized for increasing accommodations.

SEC. 2. Said bonds shall bear such date or dates and such rate or rates of interest not exceeding six per cent (6%) per annum payable semi-annually as may be fixed by the Governor and Council of State, and shall mature in such amounts and in annual series beginning not more than three years and running not longer than thirty years from their date or respective dates of issue as may be fixed by the Governor and Council of State.

Allotment of proceeds.

Date and rate of interest.

Maturity.

SEC. 3. Said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and shall be signed by the Governor of the State and the State

Interest coupons.

Registration and execution.

- Advertisement. Treasurer, and sealed with the Great Seal of the State. Before selling any of the bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem to be most effectual, so as to secure the best price and lowest rate of interest possible.
- Exemption from taxation. SEC. 4. The said bonds and coupons shall be exempt from all State, County, or Municipal taxation or assessment direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds shall not be subject to taxation for any purpose.
- Lawful investment for fiduciaries. SEC. 5. It shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions to invest any moneys in their hands in said bonds.
- Delay in issuing bonds authorized. SEC. 5½. The Governor and Council of State are hereby authorized in their discretion to withhold the issuance of said bonds until a partial or final report shall have been made by the Commission appointed pursuant to House Bill four hundred and eighty-three to study the care of the insane and mentally defectives in North Carolina.
- Allocation of proceeds. In expending the proceeds derived from the sale of any bonds authorized hereunder, the Governor and Council of State in their discretion shall allocate the expenditure of said sums to such places or institutions as they may deem wisest. The amount of said expenditures, however, shall not exceed the bonds herein authorized.
- SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1310

CHAPTER 440

AN ACT TO AMEND SECTION TWO THOUSAND SEVEN HUNDRED AND SEVENTY-NINE OF CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO CHANGING THE NAME OF CITIES, TOWNS AND MUNICIPALITIES.

The General Assembly of North Carolina do enact:

C. S. 2779,
amended.

Membership on
Municipal Board
of Control.

SECTION 1. That section two thousand seven hundred and seventy-nine of the Consolidated Statutes of North Carolina be and the same is hereby repealed and the following is substituted in lieu thereof as section two thousand seven hundred and seventy-nine: "The Municipal Board of Control shall be composed of the Secretary of State, the Attorney General, and the Public Utilities Commissioner. The Attorney General

shall be Chairman and the Secretary of State shall be Secretary of such Board. That the said Municipal Board of Control shall have the power and privilege of changing the name of any said town or municipal corporation within the bounds of the State of North Carolina; and the procedure for changing the name of any municipal corporation shall be the same as prescribed by sections two thousand seven hundred and eighty-one and two thousand seven hundred and eighty-two of Consolidated Statutes."

Changing name of municipalities.

Procedure.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1313

CHAPTER 441

AN ACT TO FIX THE SALARY OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the salary of the Superintendent of Public Instruction of North Carolina is hereby fixed at six thousand dollars (\$6,000.00) per annum, payable monthly.

Salary of Superintendent of Public Instruction increased.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after December the thirty-first, one thousand nine hundred thirty-six.

Effective date.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1315

CHAPTER 442

AN ACT TO FIX THE SALARY OF THE STATE AUDITOR.

The General Assembly of North Carolina do enact:

SECTION 1. That on and after January first, one thousand nine hundred thirty-seven, the salary of the State Auditor shall be Six Thousand Dollars per annum, payable monthly.

Salary of State Auditor increased.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1345

CHAPTER 443

AN ACT FOR THE RELIEF OF WOODROW WILSON SHROPSHIRE AND ROBERT BARNES.

Preamble: Loss of feet by certain prisoners in Mecklenburg County.

Whereas, Woodrow Wilson Shropshire and Robert Barnes, during their term of service as prisoners in prison camps in Mecklenburg County, North Carolina, became afflicted and, as a result of said affliction, both feet of said prisoners had to be amputated; and

Maimed for life.

Whereas, these two prisoners have become crippled and maimed for life as a result of said affliction contracted while in the custodial care of said camps where they were confined; *Now, therefore*,

Artificial limbs provided.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway and Public Works Commission be and it is hereby empowered and directed to provide and maintain artificial limbs for the said prisoners, Woodrow Wilson Shropshire and Robert Barnes, the cost of same to be paid out of the funds of the State Highway and Public Works Commission.

Permanent employment given.

SEC. 2. That the State Highway and Public Works Commission is hereby authorized and empowered to give permanent employment to both Woodrow Wilson Shropshire and Robert Barnes, upon completion of their respective prison terms, in the Highway or Prison departments, at wages in accordance with salary or wage schedules set up and established in the department in which they may be employed, said employment to be conditioned upon their physical condition, good behavior, faithful service and compliance with rules and regulations of said department in which they are employed.

Wages.

Conditions of employment.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1348

CHAPTER 444

AN ACT TO AMEND SECTION SIX OF ARTICLE FOUR OF THE CONSTITUTION OF NORTH CAROLINA RELATING TO THE SUPREME COURT, AND TO AMEND SECTION FIVE OF ARTICLE FIVE OF THE CONSTITUTION OF NORTH CAROLINA AUTHORIZING THE GENERAL ASSEMBLY TO PASS LAWS EXEMPTING FROM TAXATION NOT EXCEEDING ONE THOUSAND DOLLARS (\$1,000.00) IN VALUE OF PROPERTY HELD AND USED AS PLACE OF RESIDENCE OF THE OWNER.

The General Assembly of North Carolina do enact:

SECTION 1. That section six of article four of the Constitution of North Carolina be stricken out and the following inserted in lieu thereof:

"Supreme Court. The Supreme Court shall consist of a Chief Justice and four Associate Justices. The General Assembly may increase the number of Associate Justices to not more than six when the work of the Court so requires. The Court shall have power to sit in divisions, when in its judgment this is necessary for the proper dispatch of business, and to make rules for the distribution of business between the divisions and for the hearing of cases by the full Court. No decision of any division shall become the judgment of the Court unless concurred in by a majority of all the justices; and no case involving a construction of the Constitution of the State or of the United States shall be decided except by the Court in banc. All sessions of the Court shall be held in the City of Raleigh. This amendment made to the Constitution of North Carolina shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof."

SEC. 2. That section five of article five of the Constitution of North Carolina be amended by adding at the end of section five the following: "The General Assembly may exempt from taxation not exceeding one thousand dollars (\$1,000.00) in value of property held and used as the place of residence of the owner."

SEC. 3. That sections one and two of this act be submitted separately at the next general election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the laws governing general elections in the State.

Art. 4, sec. 9,
N. C. Constitu-
tion, amended.

Provision for
increasing mem-
bership of Su-
preme Court.

Sitting in
divisions.

Necessity for
concurrence by
majority of Court
in decisions of
any division.

Constitutional
questions restricted
to whole Court.

Place of sessions.

Present offices
and terms
unaffected.

Art. 5, sec. 5,
N. C. Constitu-
tion, amended.

Exemption of
homesteads up
to \$1,000.

Submission of
amendments
to voters.

Ballots for
Supreme Court
amendment.

SEC. 4. That electors favoring the adoption of the amendment in section one of this act shall vote ballots on which shall be printed or written the words: "For amendment to the Judicial Section of the Constitution" and those opposed shall vote ballots on which shall be written or printed the words: "Against amendment to the Judicial Section of the Constitution."

Ballots for
homestead
amendment.

SEC. 5. That electors favoring the adoption of the amendment in section two of this act shall vote ballots on which shall be written or printed the words: "For exemption from taxation of homes to the value of one thousand dollars (\$1,000.00)" and those opposed shall vote a ballot on which shall be printed or written the words: "Against exemption from taxation on homes to the value of one thousand dollars (\$1,000.00)."

Laws applicable
to election.

SEC. 6. That the election upon these amendments shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

Promulgation of
amendments
if carried.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1349

CHAPTER 445

AN ACT TO AUTHORIZE THE ISSUANCE OF REFUNDING BONDS OF THE STATE.

The General Assembly of North Carolina do enact:

Title of Act.

SECTION 1. This act shall be known and may be cited as the "State Refunding Bond Act."

Refunding bonds
authorized for
State.

SEC. 2. The State Treasurer is hereby authorized, by and with the consent of the Governor and Council of State, to issue at one time or from time to time bonds of the State for the purpose or refunding any or all bonds of the State then outstanding, but no such refunding bonds shall be issued except when such refunding may be accomplished at a saving to the State of North Carolina by securing a lower rate of interest than the interest rate on the bonds to be refunded.

Lower rate of
interest necessary.

SEC. 3. Such refunding bonds shall bear such date or dates and such rate or rates of interest, not exceeding six per cent per annum, payable semi-annually, and shall mature at such time or times, not more than forty years from date, as may be fixed by the Governor and Council of State.

Date and rate of interest.

Maturity.

SEC. 4. Such refunding bonds shall be signed by the Governor and the State Treasurer, and sealed with the Great Seal of the State, and shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and such bonds shall be subject to registration as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this Act.

Execution.

Interest coupons.

Registration.

Form and denomination.

SEC. 5. Subject to determination by the Governor and Council of State as to the manner in which such bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell such bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest.

Sale of bonds.

Minimum price.

SEC. 6. The proceeds of such bonds shall be placed by the State Treasurer in a separate fund and used solely for the purpose specified in Section two of this Act.

Proceeds directed to separate fund.

Use limited.

SEC. 7. The full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds herein authorized.

State's credit and taxing power pledged.

SEC. 8. The coupons of said bonds after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Coupons receivable for debts due State.

SEC. 9. All of such bonds and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on such bonds shall not be subject to taxation as for income, nor shall such bonds or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Exemption from taxation.

SEC. 10. It shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in such bonds.

Investment in bonds made lawful for fiduciaries.

SEC. 11. This Act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1350

CHAPTER 446

AN ACT EMPOWERING AND ENABLING THE STATE OF NORTH CAROLINA TO PLEDGE AS ADDITIONAL SECURITY TO THAT OFFERED BY THE MOREHEAD CITY PORT COMMISSION SO MUCH OF THE RENTALS OF THE ATLANTIC AND NORTH CAROLINA PROPERTIES AS MAY BE RECEIVED BY THE STATE AS MAY BE NECESSARY TO FULLY GUARANTEE PAYMENT OF ANY DEFICIENCY ON THE PART OF THE SAID PORT COMMISSION IN MAKING THE REQUIRED PAYMENTS FROM YEAR TO YEAR DURING THE AMORTIZATION PERIOD OF SAID LOAN.

Preamble: Resolution of Council of State adopted in 1933.

Loan from RFC to Morehead City Port Commission.

Purpose.

Ownership by State of Atlantic and North Carolina Railroad.

Morehead City Port declared worthy of development.

Whereas, at a meeting of the Governor and Council of State in the office of the Governor on Friday, June twenty-third, nineteen hundred and thirty-three, the Governor and all members of the Council of State being present, the following resolution was unanimously adopted:

“*Whereas*, there is now pending before the Reconstruction Finance Corporation an application by and in the name of Morehead City Port Commission for a loan of Four Hundred Thousand (\$400,000) Dollars for the purpose of building, erecting and/or otherwise constructing port terminal facilities at Morehead City; and *Whereas*, the Atlantic and North Carolina Railroad, extending from the city of Goldsboro to and through the city of Morehead City, is principally owned by the State of North Carolina, and the State is desirous of enhancing the value of the said railroad properties and their increase of revenues; and *Whereas*, the State through legislative expression has declared it to be a policy of the State ‘to promote, encourage, and develop water transportation and facilities in connection with the commerce of the United States, and to foster and preserve in full vigor both rail and water transportation, and that Morehead City, North Carolina, is declared to be a port to be developed in connection with the interior of the State of North Carolina and other States’; and *Whereas*, the Legislature of North Carolina has further declared that it is ‘deemed by the State necessary and desirable and in the public interest of the entire State that there shall be established through Morehead City through connecting water and rail rates in connection with shipping companies and other transportation companies, and in accordance with the provisions of the Acts of Congress of the United States and the laws of North Carolina’; and *Whereas*, the Legislature has declared that Morehead City Port Commission is regarded as performing an essential governmental function

in undertaking the construction, maintenance and operation of the said terminal facilities, and said facilities unquestionably will be of great benefit to the State and its commercial life as a whole; and *Whereas*, notwithstanding the interest of the State in the proposed development and its willingness to render all possible aid and support, it appears that there is no present authority under which the State can loan its credit for undertakings of this character, and under law now controlling can only evidence its good faith in an expression of willingness to assist in providing necessary authorization for further action on the part of the State; *Now Therefore*, be it

Port to be of great benefit to State.

State without power to lend its credit for purpose.

“Resolved, That it is the sense of this Council, and its members do individually agree, that if the Reconstruction Finance Corporation, or other governmental agency, will make to the Morehead City Port Commission the loan applied for and for the purposes set out in the application, the Governor and Council of State will memorialize the General Assembly of North Carolina, at its next session, whether general or special, the advisability and importance of legislative authority empowering and enabling the State to pledge as additional security to that offered by the Morehead City Port Commission so much of the rentals of the Atlantic and North Carolina properties as may be received thereafter by the State as may be necessary to fully guarantee payment of any deficiency on the part of the said Port Commission in making required payments from year to year during the amortization period of the said loan.

Agreement to ask legislative authority to pledge revenue from A. & N. C. railroad as security for RFC loan.

“It was agreed by those representing the Morehead City Port Commission that if the Governor and Council of State should adopt the resolution proposed, the Port Commission would request the next Legislature to amend the act incorporating said Commission so as to give the State the right to control the majority of said Commission at all times and every possible facility for keeping an accurate and constant check on the expenses and administration of said Commission.”; *Therefore*,

Agreement to give State control of Port Commission.

The General Assembly of North Carolina do enact:

SECTION 1. That authority be, and is hereby granted to the Governor and Council of State of North Carolina to pledge to the Reconstruction Finance Corporation, or other governmental agency, as additional security to that offered by the Morehead City Port Commission, so much of the rentals of the Atlantic and North Carolina properties as may be received hereafter by the State, as may be necessary to fully guarantee payment of any deficiency on the part of said Port Com-

Right to pledge rentals of A. & N. C. railroad as such security granted.

mission in making required payments from year to year during the amortization period of said loan.

1933 resolution
ratified.

SEC. 2. That the action of the Governor and Council of State taken on Friday, June twenty-third, nineteen hundred and thirty-three, as above set out, be, and the same is hereby approved and ratified, and full and ample authority is hereby granted to the Governor and Council of State to carry out the provisions of said resolution.

Powers herein
granted declared
additional.

SEC. 3. That the powers and authority herein granted shall be in addition to and not in abrogation of any rights now vested in the Governor and Council of State in relation to the Atlantic and North Carolina Railroad or the Atlantic and North Carolina properties.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1359

CHAPTER 447

TO AMEND ARTICLE V, SCHEDULE E, OF THE REVENUE ACT WITH REFERENCE TO SALES OF MILK AND TO SALES AT RETAIL BY THE MANUFACTURERS AND PRODUCERS.

The General Assembly of North Carolina do enact:

H. B. 32, Public
Laws 1935,
Revenue Act,
amended, as to
exempting fresh
milk from
sales tax.

SECTION 1. That Section 405 of House Bill No. 32, A Bill to be entitled an Act to Raise Revenue, enacted at this session of the General Assembly, be amended by adding at the end of subsection (c) of Section 405 the following: "The exemptions in this subsection shall include fresh liquid milk, whether sold by the producer or purchaser for re-sale."

Again amended.

SEC. 2. Further amend House Bill No. 32 by adding at the end of subsection 9 of Section 404 the following: "The exemptions in this section shall not extend to manufacturers or producers who become merchants in the ordinary meaning of that term and who maintain a store or stores for the retail sale of merchandise, nor to the sale of their own products through such retail stores, nor shall it extend to the sale of their products through merchants acting as agents for the manufacturer, nor to the sale of products by peddlers."

Limitations upon
exemption.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1375

CHAPTER 448

AN ACT TO AMEND SECTION THREE, CHAPTER FIVE HUNDRED SIXTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO SALES OF REAL ESTATE FOR TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three, Chapter five hundred sixty, Public Laws of one thousand nine hundred thirty-three, be and the same is hereby amended by striking out in line four the words "October 1, 1934" and by substituting therefor the words "October 1, 1935."

Ch. 560, Public Laws 1933, amended, as to tax sales.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed: *Provided*, that this Act shall not repeal any Public-Local or Private Act enacted during the one thousand nine hundred and thirty-five session of the General Assembly.

Conflicting laws repealed; local Acts preserved.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1383

CHAPTER 449

AN ACT AMENDING CHAPTER SEVENTY-EIGHT OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA BY THE ADDITION OF ANOTHER SECTION DESIGNATED AS SECTION FOUR THOUSAND AND TWENTY AND RELATING TO THE PROTECTION OF THE ESTATES OF MINOR WARDS.

The General Assembly of North Carolina do enact:

SECTION 1. Any guardian having in hand surplus funds belonging to a minor ward may, if he so elects, invest the same in registered securities within the classes designated by Sections four thousand and eighteen and four thousand and eighteen (a) of this Chapter, the registration of said securities as to principal only to be in the name of said minor ward.

Investment by guardians in registered securities.

Upon delivery of such registered securities to the Clerk of the Superior Court of the county in which the estate of said minor ward is being administered, said Clerk of the Superior Court shall give said guardian a receipt for the same and said Clerk of the Superior Court shall thereafter hold said securities for said ward, subject only to final disposition thereof to be approved by the resident judge or pre-

Receipt to guardian upon delivery of securities to C. S. C.

Approval by Judge necessary.

Income directed to guardian for ward's use.

Reduction in guardian's bond upon delivery of securities.

Local Act in Craven County preserved.

Conflicting laws repealed.

siding judge of the Superior Court, *Provided, however*, all income accruing therefrom shall be paid to said guardian in the same manner and for the same purposes as any other income of said estate derived from other sources.

Whenever any guardian shall have delivered to the Clerk of the Superior Court registered securities as hereinbefore provided, he shall be entitled to credit in his account as guardian for the amount actually expended for such securities, and his bond as such guardian shall thereupon be reduced in an amount equal to twice the amount of the funds actually invested in said securities. *Provided* this act does not repeal any local or private acts affecting Craven County.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1400

CHAPTER 450

AN ACT TO PROVIDE FOR THE ISSUANCE OF SCHOOL DISTRICT REFUNDING AND FUNDING BONDS.

The General Assembly of North Carolina do enact:

"School District" defined.

SECTION 1. As used in this act the term "School District" shall be deemed to include each special school taxing district, local tax district and special charter district by which or on behalf of which bonds have heretofore been issued and are now outstanding.

Continuance of school districts till all bonds paid.

SEC. 2. Notwithstanding the provisions of any law heretofore enacted or enacted hereafter at the present regular session of the General Assembly which affect the continued existence of school districts or the levy of taxes therein for the payment of bonds, each such school district shall continue in existence with the boundaries heretofore established until all bonds thereof now outstanding or bonds issued to refund the same, together with the interest thereon, shall be paid.

Funding and refunding of such bonds authorized.

SEC. 3. The board of commissioners of the county in which any such school district is located is hereby authorized to issue bonds at one time or from time to time for the purpose of refunding or funding the principal or interest of any bonds of such school district then outstanding. Such refunding or funding bonds shall be issued in the name of the school district and they may be sold or delivered in exchange for or upon the extinguishment of the obligations or indebtedness refunded or funded. Except as otherwise provided in this

Issuance and sale or exchange.

act, such refunding and funding bonds shall be issued in accordance with the provisions of chapter two hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirty-three, and the Local Government Act and acts amendatory thereof and supplemental thereto. The tax levying body or bodies authorized by law to levy taxes for the payment of the bonds, the principal or interest of which shall be refunded or funded, shall levy annually a special tax on all taxable property in such school district sufficient to pay the principal and interest of said refunding or funding bonds as the same become due.

Laws applicable.

Annual tax levy for repayment of bonds.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1416

CHAPTER 451

AN ACT TO AMEND SECTION SIX THOUSAND EIGHT HUNDRED AND SIXTY-FIVE OF THE CONSOLIDATED STATUTES RELATIVE TO PAY FOR SERVICE OF THE NATIONAL GUARD.

The General Assembly of North Carolina do enact:

SECTION. 1. That section six thousand eight hundred and sixty-five of the Consolidated Statutes be, and the same is hereby amended by striking out the words "general or special courts-martial." That said section be further amended by adding between the word "duty" and the word "No" the following sentence: "Officers serving on general or special courts-martial shall receive the base pay of their rank."

C. S. 6865, amended, as to pay of National Guard officers serving on courts-martial.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1418

CHAPTER 452

AN ACT TO AMEND SECTION 6864 OF THE CONSOLIDATED STATUTES, RELATIVE TO PAY OF THE MILITIA.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand eight hundred sixty-four of the Consolidated Statutes be, and the same is hereby

C. S. 6864, amended, as to pay of State Militia.

amended by striking out the words and figures "sixty (60) cents per day" and inserting in lieu thereof the words and figures "one (\$1.00) dollar per day."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1445

CHAPTER 453

AN ACT TO AUTHORIZE THE SECRETARY OF STATE TO FURNISH, FREE OF CHARGE, TO THE CLERK OF THE SUPERIOR COURT OF ALLEGHANY COUNTY FOR THE USE OF THE COUNTY A COMPLETE SET OF NORTH CAROLINA SUPREME COURT REPORTS.

Preamble: Loss
by fire of Supreme
Court Reports
in Alleghany
County Court-
house.

That Whereas, the Courthouse of Alleghany County was burned during the year of one thousand nine hundred thirty-three, and all the Supreme Court reports in said courthouse were destroyed by fire; *Now therefore*,

The General Assembly of North Carolina do enact:

Secretary of State
ordered to
replace free of
charge.

SECTION 1. That the Secretary of the State of North Carolina be and he is hereby authorized and directed to furnish the Clerk of the Superior Court of Alleghany and Orange with a complete set of the Supreme Court Reports of North Carolina, free of charge, except transportation charges, which shall be paid by the County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1497

CHAPTER 454

AN ACT TO CORRECT A DISCREPANCY IN HOUSE BILL NUMBER THIRTY-TWO, A BILL TO BE ENTITLED AN ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

H. B. 32, Public
Laws 1935,
Revenue Act,
amended.

SECTION 1. That Section one hundred of House Bill number thirty-two, entitled An Act to Raise Revenue, be amended by striking out of subsection (f), lines ninety and ninety-one, the words "thirty-three" and substituting in lieu thereof the words "thirty-five," and by striking out of line ninety-three

of subsection (f) the words "thirty-one" and substituting in lieu thereof the words "thirty-three."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1189

CHAPTER 455

AN ACT TO PROVIDE FOR THE ADMINISTRATION AND OPERATION OF A UNIFORM SYSTEM OF PUBLIC SCHOOLS OF THE STATE FOR THE TERM OF EIGHT MONTHS WITHOUT THE LEVY OF AN AD VALOREM TAX THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. *Appropriation.* That the appropriation made under title nine of "AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S DEPARTMENTS, BUREAUS, INSTITUTIONS, AND AGENCIES, AND FOR OTHER PURPOSES" of the sum of twenty million thirty-one thousand (\$20,031,000) dollars "for the support of the eight-months' term public schools" for the year ending June thirtieth, one thousand nine hundred thirty-six, and the sum of twenty million nine hundred thousand (\$20,900,000) dollars "for the support of the eight months' term public schools" for the year ending June thirtieth, one thousand nine hundred thirty-seven, shall be apportioned for the operation of an eight-months' State-wide school term as hereinafter provided.

Biennial appropriation for eight months' school term.

SEC. 2. *State School Commission.* The State School Commission shall be constituted as follows: The Lieutenant-Governor as ex-officio Chairman, the State Superintendent of Public Instruction as Vice-Chairman, the State Treasurer, and one member from each congressional district to be appointed by the Governor. The said appointive members shall serve for a period of two years from the time of their appointment and receive such compensation as now provided by law. All the powers and duties heretofore conferred by law upon the State Board of Equalization, and the State School Commission, together with such other powers and duties as may be conferred by this act, shall be vested in the State School Commission. The said School Commission may appoint an Executive Secretary who shall select other employees necessary for the proper administration of this act to be approved by the State School Commission, subject to provisions of

Membership of State School Commission.

Members appointed by Governor.

Terms of office and compensation.

Powers and duties.

Executive Secretary.

Cost and expenses of Commission provided for.

Ch. 562, Public Laws 1933, amended.

Administration of funds for eight months' term.

Length of term of public schools to be 160 school days.

Discontinuance of schools within term where there is low average attendance.

Opening dates.

Re-allocation of appropriation not used.

"School month" defined.

Salaries of teachers, principals and superintendents payable monthly.

Counties classified as administrative units.

chapter two hundred seventy-seven, Public Laws of one thousand and nine hundred and thirty-one. The cost and expense of said Commission shall be paid out of the appropriation made for the public schools as provided in section one of this act.

Section two of chapter five hundred sixty-two, Public Laws of one thousand nine hundred and thirty-three, is hereby repealed.

SEC. 3. *Duties of the Commission.* In addition to the duties and powers vested in the State School Commission as set out in section two of this act, together with such other powers as may be conferred by law, it shall be the duty of the said Commission, in accordance with the provisions of this act, to administer funds for the operation of the schools of the State for one hundred sixty days on standards to be determined by said Commission and within the total appropriation made available by the General Assembly.

SEC. 4. *Length of School Term.* That the six months' school term required by article nine of the Constitution is hereby extended to embrace a total of one hundred sixty days of school in order that there shall be operated in every county and district in the State, which shall request the same, a uniform term of eight months: *Provided*, that the State School Commission, or the governing body of any administrative unit, may suspend the operation of any school or schools in such unit, not to exceed a period of forty days of said consolidated term, when in the sound judgment of said Commission, or the governing body of any administrative unit, the low average in any school does not justify its continuance, or necessity may require it: *Provided*, that all schools served by the same school bus or busses shall have the same opening date. *Provided further*, that any balance of the State funds which may have been allocated to operate the said consolidated term, not actually operated as planned, shall be and remain in the State Treasury and become a part of the State School Fund for the next succeeding year.

A school month shall consist of four weeks and not less than twenty teaching days, no day of which shall be a Saturday, unless in case of emergency, and subject to the approval of the local committee; and salary warrants for the payment of all State teachers, principals, and others employed for the school term shall be issued each school month to such persons as are entitled to same. The salaries of superintendents and others employed on an annual basis shall be paid per calendar month.

SEC. 5. *School Organizations.* The State School Commission, in making provision for the operation of the schools, shall

classify each county as an administrative unit and shall, with the advice of the County Board of Education, make a careful study of the existing district organization in each county administrative unit and may modify such district organization when deemed necessary for the economical administration and operation of the State school system and shall determine whether there shall be operated in such district an elementary or a union school. Provisions shall not be made for a high school with an average daily attendance of less than sixty pupils, nor an elementary school with an average daily attendance of less than twenty-five pupils, unless geographic conditions make it impracticable to provide for them otherwise.

Supervision of district organization.

Minimum number of pupils for establishing schools.

Exceptions.

Any district having a school population of one thousand or more for the school year one thousand nine hundred thirty-four—one thousand nine hundred thirty-five in which a special charter district was operated for the school year one thousand nine hundred thirty-two—one thousand nine hundred thirty-three may, with the approval of the State School Commission, be classified as a city administrative unit, and, together with such city administrative units as now constituted, shall be dealt with by the State School authorities in all matters of school administration in the same way and manner as are county administrative units: *Provided*, that in all city administrative units as now constituted, or which may hereafter be established by the said School Commission, the trustees of the said special charter district, and their duly elected successors, shall be retained as the governing body of such district; and the title to all property of the said special charter district shall remain with such trustees, or their successors: *Provided*, that nothing in this act shall prevent city administrative units, as now established or which hereafter may be set up, from consolidating with the county administrative unit in which such city administrative unit is located, upon petition of the trustees of the said city administrative unit and the approval of the county board of education and the county board of commissioners in said county: *Provided, further*, that in the event of such consolidation, all property vested in the trustees of such city administrative units shall be transferred to and become the property of the county board of education in said county: *Provided, further*, that nothing in this act shall affect the right of any special charter district, or special tax district which now exists for the purpose of retiring debt service, to have the indebtedness of such district taken over by the county as provided by existing law, and nothing herein shall be construed to restrict

Organization of city administrative units.

Provision for governing bodies of such units.

Title to school property.

Consolidation of city and county administrative units.

Petition for.

Title to school property in event of consolidation.

Right of county to assume debts of school districts unaffected.

the county board of education and/or the board of county commissioners in causing such indebtedness to be assumed by the county as provided by existing law. *Provided*, that nothing in this act shall be construed to prevent the State School Commission from establishing a city administrative unit in school districts which have a resort town in said district: *Provided*, said district had a school enrollment of not less than eight hundred fifty for the school year one thousand nine hundred thirty-four—one thousand nine hundred thirty-five.

Administrative units in resort towns.

Necessary enrollment.

Administrative officers of school units.

County and city superintendents.

Salaries.

City superintendent as high school principal.

Addition to salary.

County superintendent as city superintendent.

County superintendent as welfare officer.

Election of county superintendents.

Term of office.

Qualifications.

the county board of education and/or the board of county commissioners in causing such indebtedness to be assumed by the county as provided by existing law. *Provided*, that nothing in this act shall be construed to prevent the State School Commission from establishing a city administrative unit in school districts which have a resort town in said district: *Provided*, said district had a school enrollment of not less than eight hundred fifty for the school year one thousand nine hundred thirty-four—one thousand nine hundred thirty-five.

SEC. 6. *Administrative Officers.* The administrative officer in each of the units designated by the State School Commission shall be a county superintendent of schools for a county administrative unit and a city superintendent of schools for a city administrative unit. The salaries of county superintendents and city superintendents shall be in accordance with a State standard salary schedule to be fixed and determined by the State Board of Education and the State School Commission as provided for in section twelve of this act: *Provided*, that it shall be lawful for the county superintendent of schools in any county, with the approval of the State Superintendent of Public Instruction, to serve as principal of a high school of said county; and the sum of not exceeding three hundred dollars (\$300.00), to be paid from State instructional service funds, may be added to his salary and shall be included in the budget approved by the State School Commission: *Provided, further*, that a county superintendent may also be elected and serve as a city superintendent in any city administrative unit in the county which he serves as county superintendent: *Provided further*, that a county superintendent may serve as welfare officer and have such additional compensation as may be allowed by the county commissioners of such county, to be paid from county funds, subject to the approval of the State School Commission.

At a meeting to be held the first Monday in May, one thousand nine hundred thirty-five, or as soon thereafter as practical, and biennially thereafter during the month of May, the various county boards of education shall meet and elect a county superintendent of schools, subject to the approval of the State Superintendent of Public Instruction and the State School Commission, who shall take office July first and shall serve for a period of two years, or until his successor is elected and qualified. A certification to the county board of education by the State Superintendent of Public Instruction showing that the person proposed for the office of county superintendent of schools is a graduate of a four-year standard college, or at the present time holds a superintendent's certifi-

cate, and has had three years' experience in school work in the past ten years, together with a doctor's certificate showing the person to be free from any contagious disease, shall make any citizen of the State eligible for this office.

In all city administrative units, the superintendent of schools shall be elected by the board of trustees, or other school governing agency of such unit, to serve for a period of two years; and the qualifications, approval, and date of election shall be the same as for county superintendents. The city superintendent is hereby made ex-officio secretary to the governing body of said city administrative unit.

Election of city superintendents.

Qualifications.

At its first regular meeting in April, or as soon thereafter as practicable, the board of trustees, or other governing board of a city administrative unit, shall elect principals, teachers, and other necessary employees of the schools within said unit on the recommendation of the city superintendent.

Selection of principals, teachers and other employees in city units.

SEC. 7. *School Committees.* At the first regular meeting during the month of May, one thousand nine hundred thirty-five, or as soon thereafter as practical, and biennially thereafter, the county boards of education shall elect and appoint school committees for each of the several districts in their counties consisting of not less than three nor more than five persons for each school district, whose term of office shall be for two years: *Provided*, that in the event of death or resignation of any member of said school committee, the county board of education shall be empowered to select and appoint his or her successor to serve the remainder of the term. The said district committee shall select the teachers and principals for the schools of the districts subject to the approval of the county superintendent and the county boards of education: *Provided further*, that the county board of education may appoint an advisory committee of three members for each school building in the said school district, who shall care for the school property, advise with the district committee in recommending teachers, and such other duties as may be defined by the county board of education.

Selection of district committees by county boards of education.

Term of office.
Vacancies.

Selection of teachers and principals.

Advisory boards for taking care of school property.

SEC. 8. *Organization Statement and Allotment of Teachers.* On or before the twentieth day of May in each year, the several administrative officers shall present to the State School Commission a certified statement showing the organization of the schools in their respective units, together with such other information as said Commission may require. The organization statement as filed for each administrative unit shall indicate the length of term the State is requested to operate the various schools for the following school year, and the State shall base its allotment of funds upon such request. On

Statement by administrative officers of school organization.

School term indicated.

Determination of number of elementary and high school teachers to be allotted.

Petition for change in allocation of teachers.

Items of school expenditure.

General control.

Instructional service.

Operation of plant.

Auxiliary agencies.

the basis of such organization statement, together with all other available information, and under such rules and regulations as the State School Commission may promulgate, the State School Commission shall determine for each administrative unit, by districts and races, the number of elementary and high school teachers to be included in the State budget.

It shall be the duty of the governing body in each administrative unit, after the opening of the schools in said unit, to make a careful check of the school organization and to request the State School Commission to make changes in the allocation of teachers to meet requirements of the said unit.

SEC. 9. *Objects of Expenditure.* The appropriation of State funds, as provided under the provisions of this act, shall be used for meeting the costs of the operation of the public schools, as determined by the State School Commission, for the following items:

1. General Control
 - a. Salaries of superintendents
 - b. Travel of superintendents
 - c. Salaries of clerical assistants for superintendents
 - d. Office expense of superintendents
 - e. Per-diem county boards of education in the sum of one hundred dollars to each county
 - f. Audit of school funds
2. Instructional Service
 - a. Salaries for white teachers, both elementary and high school
 - b. Salaries for colored teachers, both elementary and high school
 - c. Salaries of white principals
 - d. Salaries of colored principals
 - e. Instructional supplies
3. Operation of Plant
 - a. Wages of janitors
 - b. Fuel
 - c. Water, light and power
 - d. Janitors' supplies
 - e. Telephone expense
4. Auxiliary Agencies
 - a. Transportation
 - (1) Drivers; and contracts
 - (2) Gas, oil, and grease
 - (3) Mechanics
 - (4) Parts, tires, and tubes

- (5) Replacement busses
- (6) Compensation for injuries and/or death of school children as now provided by law
- b. Libraries

In allotting funds for the items of expenditure hereinbefore enumerated, provision shall be made for a school term of only one hundred sixty days, and for those employees, only, who are paid wholly or in part from State funds, in accordance with the provisions of this act.

Pay on basis of eight months.

The State School Commission shall effect all economies possible in providing State funds for the objects of General Control, Operation of Plant, and Auxiliary Agencies, and after such action shall have authority to increase or decrease on a uniform percentage basis the salary schedule of teachers, principals, and superintendents in order that the appropriation of State funds for the public schools may insure their operation for the length of term provided in this act.

Effecting economies.

Increase or decrease in salary schedule.

It shall be unlawful for any ad valorem taxes to be levied for the operation of the public school term except as herein-after provided.

No ad valorem taxes permitted.

The objects of expenditure designated as Maintenance of Plant and Fixed Charges shall be supplied from funds required by law to be placed to the credit of the public school fund of the county and derived from fines, forfeitures, penalties, dog taxes, and poll taxes, and from all other sources except State funds: *Provided*, that when necessity shall be shown, the State School Commission may approve the use of such funds in any administrative unit to supplement any object or item of the current expense budget; and in such cases, the tax levying authorities of the county administrative unit shall make a sufficient tax levy to provide the necessary funds for Maintenance of Plant, Fixed Charges, and Capital Outlay: *Provided, further*, that the tax levying authorities in any county administrative unit, with the approval of the State School Commission, may levy taxes to provide necessary funds for teaching vocational agriculture and home economics and trades and industrial vocational subjects supported in part from Federal Vocational Education funds: *Provided*, that nothing in this act shall prevent the use of Federal and/or privately donated funds which may be made available for the operation of the public schools under such regulations as the State Board of Education may provide.

Allocation of fines, forfeitures, etc.

Use of such funds in cities to supplement certain items.

Special tax permitted for teaching certain subjects.

Use of Federal or privately donated funds unaffected.

SEC. 10. *State Budget Estimate.* The State budget estimate shall be determined by the State School Commission for each county and city administrative unit by ascertaining the sum of the objects of expenditure according to and within

Method of estimating budget for each unit.

Certification to unit heads.	the limits fixed by this act, and within the meaning of the rules and regulations promulgated by the State School Commission; and the certification of same shall be made to each county superintendent, city superintendent, and the State Superintendent of Public Instruction on or before June first of each year.
Determination of salary requirements.	SEC. 11. <i>Salary Costs.</i> That upon receipt of notice from the State School Commission of the total number of teachers, by races and for county and city administrative units separately, the State Superintendent of Public Instruction shall then determine, in accordance with the schedule of salaries established, the total salary cost in each and every administrative unit, for teachers, principals, and superintendents to be included in the State budget for the next succeeding fiscal year for the consolidated school term as herein defined. This amount, as determined from a check of the costs for the preceding year with adjustments resulting from changes in the allotment of teachers, shall be certified to the State School Commission, together with the number of elementary and high school teachers and principals employed in accordance with the provisions of this act, separately by races, and for city and county administrative units.
Amount certified to Commission.	
Standard Salary Schedule to be fixed.	SEC. 12. <i>State Standard Salary Schedule.</i> The State Board of Education and the State School Commission shall fix and determine a State Standard Salary Schedule for teachers, principals, and superintendents, which shall be the maximum standard State salaries to be paid from State funds to the teachers, principals, and superintendents; and all contracts with teachers and principals shall be made locally by the county boards of education and/or the governing authorities of city administrative units, giving due consideration to the peculiar conditions surrounding each employment, the competency and experience of the teacher or principal, the amount and character of work to be done, and any and all other things which might enter into the contract of employment, and shall also take into consideration the grade of certificate such teacher or principal holds: <i>Provided, however,</i> that the compensation contracted to be paid out of the State funds to any teacher or principal shall be within the maximum salary limit to be fixed by the State Board of Education and the State School Commission, as above provided, and within the allotment of funds as made to the administrative unit for the item of instructional salaries: <i>Provided, further,</i> that no teacher or principal shall be required to attend summer school during the years one thousand nine hundred thirty-five and one thousand nine hundred thirty-six, and the
Contracts made locally.	
Salaries under contract must be within maximum limit fixed.	
Summer school requirement suspended during biennium.	

certificate of such teacher or principal as may have been required to attend such school shall not lapse but shall remain in full force and effect, and all credits earned by summer school and/or completing extension course or courses shall not be impaired but shall continue in full force and effect.

Summer school or extension credits unimpaired.

It shall be the duty of the county boards of education and/or the governing bodies of city administrative units to cause written notice to be given to teachers, principals, and superintendents, within thirty days after the close of the school term, who have not been re-elected for the ensuing school term: *Provided*, that such notice shall not be required to be given in the year one thousand nine hundred thirty-five except within thirty days after the election of the district committees provided for in section seven herein.

Notice to teachers, principals and superintendents who have failed of re-election.

In the employment of teachers, no rule shall be made or enforced on the ground of marriage or non-marriage.

No rule as to marriage enforced.

SEC. 13. *Principals Allowed.* In all schools with fewer than fifty teachers allowed under the provisions of this act, the principal shall be included in the number of teachers allowed. In schools with fifty or more teachers, one whole-time principal shall be allowed; and for each forty teachers in addition to the first fifty, one additional whole-time principal, when and if actually employed, shall be allowed: *Provided*, that in the allocation of State funds for principals, the salary of white principals shall be determined by the number of white teachers employed in the white schools; and the salary of colored principals shall be determined by the number of colored teachers employed in the colored schools.

Principal to teach in schools of 50 teachers or less.

Number of principals dependent upon number of teachers.

SEC. 14. *Local Supplements.* The county board of education in any county administrative unit and the school governing board in any city administrative unit, with the approval of the tax levying authorities in said county or city administrative unit and the State School Commission, in order to operate the schools of a higher standard than that provided by State support, but in no event to provide for a term of more than one hundred eighty days, may supplement any object or item of school expenditure: *Provided*, that before making any levy for supplementing State budget allotments, an election shall be held in each administrative unit to determine whether there shall be levied a tax to provide said supplemental funds, and to determine the maximum rate which may be levied therefor. Upon the request of the county board of education in a county administrative unit and/or the school governing authorities in a city administrative unit, the tax levying authorities of such unit shall provide for an election to be held under laws governing such elections as set

Provision for supplementing items of school expenditure.

Election on supplement to be held.

Laws applicable.

forth in Articles XXIII, XXIV and XXVI of chapter ninety-five of the Consolidated Statutes of North Carolina, Volume Three: *Provided*, that the rate voted shall remain the maximum until revoked or changed by another election.

SEC. 15. *Local Budgets.*

Filing request for supplementary funds.

Approval by local authorities and Commission.

Making special tax levy.

Filing budget for capital outlay.

Filing budget for debt service.

Debt service tax levies unaffected.

Reports by local units on budgets.

Funds apportioned on per capita basis.

a. The request for funds to supplement State school funds, as permitted under the above conditions, shall be filed with the tax levying authorities in each county and city administrative unit on or before the fifteenth day of June on forms provided by the State School Commission. The tax levying authorities in such units may approve or disapprove this supplemental budget in whole or in part, and upon the approval being given, the same shall be submitted to the State School Commission, which shall have the authority to approve or disapprove any object or item contained therein. In the event of approval, by the State School Commission, the same shall be shown in detail upon the minutes of said tax levying body, and a special levy shall be made therefor, and the tax receipt shall show upon the face thereof the purpose of said levy.

b. In the same manner and at the same time, each county and/or city administrative unit may file a Capital Outlay budget, subject to the approval of the tax levying authorities and the State School Commission.

c. In the same manner and at the same time, each county and/or city administrative unit shall file a Debt Service budget, which shall include Debt Service budgets of special bond tax districts, as set forth in section sixteen of this act, and which shall be subject to the approval of the tax levying authorities in each such unit and the State School Commission: *Provided*, that nothing in this act shall prevent counties, local taxing districts, and/or special charter districts from levying taxes to provide for Debt Service requirements.

The tax levying authorities in each of the above named units filing budgets from local funds shall report their action on said budgets on or before the fifteenth day of July, and the same shall be reported to the State School Commission on or before the first day of August. The action of the State School Commission on all requests for local funds budgets shall be reported to boards of education and/or school governing authorities of city administrative units and the tax levying authorities in such units on or before the first day of September.

All county-wide school funds shall be apportioned to county and city administrative units and distributed monthly on a per capita school enrollment basis.

SEC. 16. *School Indebtedness.* If a boundary, territorial district, or unit in which a special bond tax has heretofore been voted or in any way assumed prior to July first, one thousand nine hundred thirty-three, has been or may be divided or consolidated, and the whole or a portion of which has been or may be otherwise integrated with a new district so established under any reorganization and/or redistricting, such territorial unit, boundary, or district, special taxing or special charter, which has been abolished for school operating purposes, shall remain as a district for the purpose of the levy and collection of the special taxes theretofore voted in any unit, boundary, or district, special taxing or special charter, for the payment of bonds issued and/or other obligations so assumed, the said territorial boundary, district, or unit shall be maintained until all necessary taxes have been levied and collected therein for the payment of such bonds and/or other indebtedness so assumed. Such boundary, unit, or district shall be known and designated as the _____ "Special Bond Tax Unit" of _____ County.

All uncollected taxes which have been levied in the respective school districts for the purpose of meeting the operating costs of the schools shall remain as a lien against the property as originally assessed and shall be collectible as are other taxes so levied, and upon collection, shall be made a part of the Debt Service fund of the special bond tax unit, along with such other funds as may accrue to the credit of said unit; and in the event there is no Debt Service requirement upon such district, all amounts so collected for whatever purpose shall be covered into the county treasury to be used as a part of the county Debt Service for schools: *Provided*, that unpaid teachers' vouchers for the year in which the tax was levied shall be a prior lien: *Provided, further*, that nothing in this act shall be construed as abolishing special taxes voted in any city administrative unit since July first, one thousand nine hundred thirty-three.

SEC. 17. *The Operating Budget.* It shall be the duty of the county board of education in each county and the school governing authorities in each city administrative unit, upon receipt of the tentative allotment of State funds for operating the schools and the approval of all local funds budgets, including supplements to State funds for operating schools of a higher standard, funds for extending the term, funds for Debt Service, and funds for Capital Outlay, to prepare an operating budget on forms provided by the State and file the same with the State Superintendent of Public Instruction and the State School Commission on or before the first day of

District bonded debts unaffected by divisions or consolidations.

Designation of such districts.

Tax levies for operating costs made continuing lien.

Disposition of unused tax collections.

Lien of unpaid teachers' salaries.

Special taxes already voted unaffected.

Preparation of operation budgets for local units.

Time of filing.

Checking such budgets.

October. Each operating budget shall be checked by the State School Commission to ascertain if it is in accordance with the allotment of State funds and the approval of local funds; and when found to be in accordance with same, shall be the total school budget for said county or city administrative unit.

Bonds for protection of school funds.

SEC. 18. *Bonds.* That the State School Commission, subject to the approval of the Local Government Commission, shall determine and provide all bonds necessary for the protection of the State school funds.

Local bonds.

That the tax levying authorities in each county and city administrative unit, subject to the approval of the Local Government Commission, shall provide such bonds as the State School Commission may require for the protection of county and district school funds.

Payment of State funds in monthly installments.

SEC. 19. *Provision for the Disbursement of State Funds.* That payment of the State fund to the county and city administrative units may be made in monthly installments, at such time and in such amounts as may be practical to meet the needs and necessities of the eight-months' school term in the various county and city administrative units: *Provided*, that prior to the payment of any monthly installment, it shall be the duty of the county board of education or the board of trustees to file with the State Superintendent of Public Instruction and the State School Commission a certified statement of all salaries, together with all other obligations that may be due and payable, said statement to be filed on or before the fifteenth day of each month next preceding the maturity of the obligations.

Statement by local units as to all obligations due.

Requisitions for amounts due to all obligations.

When it shall appear to the State School Commission from said certified statement that any amounts are due and necessary to be paid, such amounts shall be certified to the State Superintendent, who shall draw a requisition on the State Auditor covering the same; and upon receipt of notice from the State Treasurer showing the amount placed to their credit, the duly constituted authorities may issue State warrants in the amount so certified: *Provided*, that no funds shall be released for payment of salaries of administrative officers of county or city units if any reports required to be filed by the State school authorities are more than thirty days over-due.

Withholding funds for overdue reports.

Method of disbursing school funds.

SEC. 20. *How School Funds Shall be Paid Out.* That school funds shall be paid out as follows:

State warrants.

1. *State School Funds.* That school funds shall be released only on warrants drawn on the State Treasurer signed by the chairman and the secretary of the county board of education for county administrative units and by the chairman

Execution.

and the secretary of the board of trustees for city administrative units and countersigned by such officer as the county government laws may require.

2. *County and District Funds.* All county and district funds shall be paid out only on warrants signed by the chairman and the secretary of the board of education for counties and the chairman and the secretary of the board of trustees for city administrative units and countersigned by such officer as the county government laws may require.

County and district warrants.

SEC. 21. *Audit.* The State School Commission, in cooperation with the Local Government Commission, shall cause to be made an audit of all school funds, State, county and district; and the cost of said audit shall be borne by each fund audited in proportion to the total funds audited, as determined by the State School Commission. The tax levying authorities for county and city administrative units shall make provision for meeting their proportionate part of the cost of making said audit, as provided in this act.

Audit of school funds ordered.

Cost prorated.

SEC. 22. *Workmen's Compensation and Sick Leave.* The provisions of the Workmen's Compensation Act shall be applicable to all school employees, and the State School Commission shall make such arrangements as are necessary to carry out the provisions of the Workmen's Compensation Act as applicable to such employees. The State School Commission is hereby authorized and empowered, in its discretion, to make provision for sick leave with pay for any teacher or principal not exceeding five days and to promulgate rules and regulations providing for necessary substitutes on account of said sick leave.

Workmen's Compensation Act applicable to school employees.

Rules as to sick leave.

SEC. 23. *Purchase of Equipment and Supplies.* It shall be the duty of the county boards of education and/or the governing bodies of city administrative units to purchase all supplies and materials in accordance with contracts awarded and/or with the approval of the State Division of Purchase and Contract.

Purchase of supplies through Division of Purchase and Contract.

SEC. 24. *School Transportation.* The control and management of all facilities for the transportation of public school children shall be vested in the State of North Carolina under the direction and supervision of the State School Commission, which shall have authority to promulgate rules and regulations governing the organization, maintenance, and operation of the school transportation facilities. The tax levying authorities in the various counties of the State are authorized and empowered to provide in the Capital Outlay budget adequate buildings and equipment for the storage and maintenance

Commission to supervise school transportation.

Rules and regulations.

Provision for equipment and storage.

Monthly inspections of vehicles.

Report of defects found.

Remedying defects.

Use of busses limited.

Establishing bus routes.

Transportation facilities limited.

Purchase of new busses provided for.

Relief of overcrowding.

Provision for safety of pupils.

of all school busses. Provisions shall be made for the adequate inspection each thirty days of each vehicle used in the transportation of school children, and a record of such inspection shall be filed in the office of the superintendent of the administrative unit. That it shall be the duty of the administrative officer of each administrative unit to require an adequate inspection of each bus at least once each thirty days, the report or reports of which inspection shall be filed with the administrative officer. Every principal upon being advised of any defect by the bus driver shall cause a report of such defect to be made to this administrative officer immediately, whose duty it shall be to cause such defect to be remedied before such bus can be further operated. The use of school busses shall be limited to the transportation of children to and from school for the regularly organized school day: *Provided*, that in the discretion of the county superintendent and the principal of the school, busses may be used to transport children entitled to attend commencement exercises.

SEC. 25. *Bus Routes.* In establishing the route to be followed by each school bus operated as a part of the State school transportation system, in all schools where transportation is now or may hereafter be provided, the State School Commission shall, unless road or other conditions make it inadvisable, route the busses so as to get within one mile of all children who live more than one and one and one-half miles from the school to which they are assigned. The State shall not be required to provide transportation for children living within one and one-half miles of the school in which provision for their instruction has been made.

SEC. 26. *Purchase of New Equipment.* It shall be the duty of the State of North Carolina to provide for the purchase of all school busses used as replacements for old public-owned busses which were operated by the State during the school year one thousand nine hundred thirty-four—thirty-five. It shall be the duty of the tax levying authorities in the various counties to make provision in the Capital Outlay budget for the purchase of new busses needed to relieve overcrowding and to provide for the transportation of children not transported in one thousand nine hundred thirty-four—thirty-five; and the State shall provide for the operation of all new busses purchased by the counties. It shall be the duty of the State School Commission to promulgate rules and regulations that will insure the greatest safety for the children possible, including a standard signaling device for giving the public due notice that the bus is making a stop. Before purchasing any new school busses, the State School Commis-

sion shall cause to be made a thorough study of the most modern materials and construction for insuring the safest equipment possible within the funds available.

SEC. 27. *Bus Drivers.* The authority for selecting and employing the drivers of school busses shall be vested in the principal or superintendent of the school at the termination of the route, subject to the approval of the school committeemen or trustees of said school and the county or city superintendent of schools: *Provided*, that each driver shall be selected with a view to having him located as near the beginning of the truck route as possible; and it shall be lawful to employ student drivers wherever such is deemed advisable. The salary paid each employee in the operation of the school transportation system shall be in accordance with a salary schedule adopted by the State School Commission for that particular type of employee.

Employment of
bus drivers.

Student drivers.

Salary.

SEC. 28. *Contract Transportation.* In counties where school transportation is provided by contract with private operators, the State shall provide funds for operating costs on the standards adopted for public-owned busses, and it shall be the duty of the tax levying authorities in the various counties to provide in the Capital Outlay budget the additional funds necessary to pay contracts.

Transportation
by contract with
private operators.

SEC. 29. *Coöperation with Highway and Public Works Commission in Maintenance of Equipment.* The State School Commission is hereby authorized to negotiate with the Highway and Public Works Commission in coördinating all facilities for the repair, maintenance and upkeep of equipment to be used by the State School Commission in the school transportation system. In all cases where this is done the State Highway and Public Works Commission shall be reimbursed in the amount of the actual cost involved for labor and parts to be determined by an itemized statement filed with the State School Commission.

Co-ordination
with Highway
and Public
Works Commission
for repairs
and maintenance.

Reimbursement.

It is the purpose of this act to repeal sections twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, and thirty-one of the School Machinery Act of one thousand nine hundred thirty-three.

Certain parts
of 1933 Act re-
pealed.

SEC. 30. *Lunch Rooms May be Provided.* In such cases as may be deemed advisable by the trustees or school committee in any school, and where the same may be deemed necessary because of the distance of the said school from places where meals may be easily obtained, it shall be competent for the said trustees and the said school committees, as a part of the functions of the said public schools, to provide cafeterias and places where meals may be sold, and operate or cause the

Provision for
lunch rooms
in schools.

No personal liability conferred upon school officials therefor.

No part of State allotment to be used for purpose.

Accounting as to special school funds.

Reports to Commission.

Special funds directed to school use.

Diversion made misdemeanor.
Exception.

same to be operated for the convenience of teachers, school officers and pupils of the said schools. There shall be no personal liability upon the said trustees and school committees, or members thereof, arising out of the operation of the said eating places, and it is understood and declared that the same are carried on and conducted in connection with the public schools, and because of the necessities arising out of the consolidation of the said schools and the inconvenience and interruption of the school day caused by seeking meals elsewhere: *Provided*, that no part of the appropriation made by the State for the public schools shall be expended for the operation of said cafeterias or eating places, nor shall the provisions of section twenty-two of this act apply to the employees of the cafeterias or eating places, except such persons as are regularly employed otherwise in the schools.

SEC. 31. It shall be the duty of the county superintendent of public instruction to examine the records of the county to see that the proceeds from the poll taxes and the dog taxes are correctly accounted for to the school fund each year, and to examine the records of the several courts of the county, including courts of justices of the peace, at least once every three months to see that all fines, forfeitures and penalties, and any other special funds accruing to the county school fund are correctly and promptly accounted for to the school fund; and if the county superintendent shall find that any such taxes or fines are not correctly and promptly accounted for to the school fund, it shall be his duty to make prompt report thereof to the State School Commission and also to the solicitor of the Superior Court holding the courts in the district: *Provided*, that in any county having a county auditor, county accountant, or county manager, that the duties enjoined under the provisions of this section shall be performed by one of said officers; and if there are two or more such officers in any county, then by one of such officers in the order named.

It shall be unlawful for any of the proceeds of poll taxes, dog taxes, fines, forfeitures, and penalties to be used for other than school purposes, and the official responsible for any diversion of such funds to other purposes shall be guilty of a misdemeanor, and, upon conviction, shall be punishable by fine or imprisonment in the discretion of the court: *Provided*, however, that this section shall not be construed as making unlawful the use of such portions of said funds for other purposes as may be provided by the provisions of this act.

SEC. 32. All public, public-local, or private laws and clauses of laws in conflict with this act, to the extent of such conflict only, are hereby repealed. If any section, part, paragraph, sentence or clause of this act shall be declared unconstitutional or invalid, the same shall not affect the validity of any of the remaining parts of this act.

Conflicting laws repealed.

Valid parts of Act upheld.

SEC. 33. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1053

CHAPTER 456

AN ACT TO DECLARE THE NECESSITY OF CREATING PUBLIC BODIES CORPORATE AND POLITIC TO BE KNOWN AS HOUSING AUTHORITIES TO ENGAGE IN SLUM CLEARANCE AND/OR PROJECTS TO PROVIDE DWELLING ACCOMMODATIONS FOR PERSONS OF LOW INCOME; TO PROVIDE FOR THE CREATION OF SUCH HOUSING AUTHORITIES; TO DEFINE THE POWERS AND DUTIES OF HOUSING AUTHORITIES AND TO PROVIDE FOR THE EXERCISE OF SUCH POWERS, INCLUDING ACQUIRING PROPERTY BY PURCHASE, GIFT OR EMINENT DOMAIN, AND INCLUDING BORROWING MONEY, ISSUING REVENUE AND CREDIT BONDS AND OTHER OBLIGATIONS, AND GIVING SECURITY THEREFOR; TO CONFER REMEDIES ON OBLIGEES OF HOUSING AUTHORITIES; TO PROVIDE THAT THE BONDS OF THE AUTHORITY SHALL BE LEGAL INVESTMENTS; TO PROVIDE THAT HOUSING AUTHORITIES, AND CERTAIN PROPERTY AND SECURITIES THEREOF, SHALL BE TAX EXEMPT AND TO DECLARE THAT THIS ACT TAKE EFFECT FROM THE DATE OF ITS RATIFICATION.

The General Assembly of North Carolina do enact:

SECTION 1. *Short Title.* This Act may be referred to as the Housing Authorities Law.

Title of Act.

SEC. 2. *Finding and Declaration of Necessity.* It is hereby declared that insanitary or unsafe dwelling accommodations exist in various cities and towns of the State having a population of more than fifteen thousand inhabitants and that such unsafe or insanitary conditions arise from overcrowding and concentration of population, the obsolete and poor condition of the buildings, improper planning, excessive land coverage, lack of proper light, air and space, insanitary design

Declaration of unsafe dwelling accommodations in cities.

Causes.

and arrangement, lack of proper sanitary facilities, and the existence of conditions which endanger life or property by fire and other causes; that in all such cities and towns many persons of low income are forced to reside in insanitary or unsafe dwelling accommodations; that in various cities and towns of the State having a population of more than fifteen thousand inhabitants there is a lack of safe or sanitary dwelling accommodations available to all the inhabitants thereof and that consequently many persons of low income are forced to occupy overcrowded and congested dwelling accommodations; that these conditions cause an increase in and spread of disease and crime and constitute a menace to the health, safety, morals and welfare of the citizens of the State and impair economic values; that the aforesaid conditions also exist in certain areas surrounding such cities and towns; that these conditions cannot be remedied by the ordinary operations of private enterprises; that the clearance, replanning and reconstruction of the areas in which insanitary or unsafe housing conditions exist and the providing of safe and sanitary dwelling accommodations for persons of low income are public uses and purposes for which public money may be spent and private property acquired; that it is in the public interest that work on such projects be instituted as soon as possible in order to relieve unemployment which now constitutes an emergency; and the necessity in the public interest for the provision hereinafter enacted is hereby declared as a matter of legislative determination.

Increase in crime.

Remedy of such conditions declared public purpose.

Definitions.

SEC. 3. *Definitions.* The following terms, wherever used or referred to in this Act, shall have the following respective meanings, unless a different meaning clearly appears from the context:

"Authority" or "housing authority."

(1). "Authority" or "housing authority" shall mean a public body and a body corporate and politic organized in accordance with the provisions of this Act for the purposes, with the powers and subject to the restrictions hereinafter set forth.

"City."

(2). "City" shall mean the city or town having a population of more than fifteen thousand inhabitants (according to the last Federal census) which is, or is about to be, included in the territorial boundaries of an authority when created hereunder.

"Council."

(3). "Council" shall mean the legislative body, council, board of commissioners, board of trustees, or other body charged with governing the city.

- (4). "City Clerk" and "Mayor" shall mean the Clerk and Mayor, respectively, of the City or the officers thereof charged with the duties customarily imposed on the Clerk and Mayor respectively. "City Clerk" and "Mayor."
- (5). "Municipality" shall mean any city, town or incorporated village, other than the city as defined above, which is located within the territorial boundaries of an authority. "Municipality."
- (6). "Commissioner" shall mean one of the members of an authority appointed in accordance with the provisions of this Act. "Commissioner."
- (7). "Government" shall include the State and Federal Governments and any subdivision, agency or instrumentality, corporate or otherwise, of either of them. "Government."
- (8). "State" shall mean the State of North Carolina. "State."
- (9). "Federal Government" shall include the United States of America, the Federal Emergency Administration of Public Works or any agency, instrumentality, corporate or otherwise, of the United States of America. "Federal Government."
- (10). "Housing project" shall include all real and personal property, buildings and improvements, stores, offices, lands for farming and gardening, and community facilities acquired or constructed or to be acquired or constructed pursuant to a single plan or undertaking (a) to demolish, clear, remove, alter or repair insanitary or unsafe housing, and/or (b) to provide safe and sanitary dwelling accommodations for persons of low income. The term "housing project" may also be applied to the planning of the buildings and improvements, the acquisition of property, the demolition of existing structures, the construction, reconstruction, alteration and repair of the improvements and all other work in connection therewith. "Housing project"
- (11). "Community facilities" shall include real and personal property, and buildings and equipment for recreational or social assemblies, for educational, health or welfare purposes and necessary utilities, when designed primarily for the benefit and use of the housing authority and/or the occupants of the dwelling accommodation. "Community facilities."
- (12). "Bonds" shall mean any bonds, interim certificates, notes, debentures, or other obligations of the authority issued pursuant to this Act. "Bonds."
- (13). "Mortgage" shall include deeds of trust, mortgages, building and loan contracts or other instruments conveying real or personal property as security for bonds and conferring a right to foreclose and cause a sale thereof. "Mortgage."

"Trust indenture."

(14). "Trust indenture" shall include instruments pledging the revenues of real or personal properties but not conveying such properties or conferring a right to foreclose and cause a sale thereof.

"Contract."

(15). "Contract" shall mean any agreement of an authority with or for the benefit of an obligee whether contained in a resolution, trust indenture, mortgage, lease, bond or other instrument.

"Real property."

(16). "Real property" shall include lands, lands under water, structures, and any and all easements, franchises and incorporeal hereditaments and every estate and right therein, legal and equitable, including terms for years and liens by way of judgment, mortgage or otherwise.

"Obligee of the authority."

(17). "Obligee of the authority" or "obligee" shall include any bondholder, trustee or trustees for any bondholders, any lessor demising property to the authority used in connection with a housing project or any assignee or assignees of such lessor's interest or any part thereof, and the United States of America, when it is a party to any contract with the authority.

Petition for creation of an authority.

SEC. 4. *Notice, Hearing and Creation of Authority.* Any twenty-five residents of a city and of the area within ten miles from the territorial boundaries thereof may file a petition with the City Clerk setting forth that there is a need for an authority to function in the city and said surrounding area. Upon the filing of such a petition the City Clerk shall give notice of the time, place and purposes of a public hearing at which the council will determine the need for an authority in the city and said surrounding area. Such notice shall be given at the city's expense by publishing a notice, at least ten days preceding the day on which the hearing is to be held, in a newspaper having a general circulation in the city and said surrounding area, or, if there be no such newspaper, by posting such notice in at least three public places within the city, at least ten days preceding the day on which the hearing is to be held.

Public hearing on petition.

Notice published.

Persons entitled to hearing.

Finding of facts.

Unsafe accommodations.

Lack of safe accommodations.

Upon the date fixed for said hearing held upon notice as provided herein, an opportunity to be heard shall be granted to all residents and taxpayers of the city and said surrounding area and to all other interested persons. After such a hearing, the council shall determine:

(1) whether insanitary or unsafe inhabited dwelling accommodations exist in the city and said surrounding area, and/or

(2) whether there is a lack of safe or sanitary dwelling accommodations in the city and said surrounding area available for all the inhabitants thereof.

In determining whether dwelling accommodations are unsafe or insanitary, the council shall take into consideration the following: the physical condition and age of the buildings; the degree of over-crowding, the percentage of land coverage; the light and air available to the inhabitants of such dwelling accommodations; the size and arrangement of the rooms; the sanitary facilities; and the extent to which conditions exist in such buildings which endanger life or property by fire or other causes.

If it shall determine that either or both of the above enumerated conditions exist, the council shall adopt a resolution so finding (which need not go into any detail other than the mere finding) and shall cause notice of such determination to be given to the Mayor who shall thereupon appoint, as hereinafter provided, five commissioners to act as an authority. Said commission shall be a public body and a body corporate and politic upon the completion of the taking of the following proceedings:

The commissioners shall present to the Secretary of State an application signed by them, which shall set forth (without any detail other than the mere recital) (1) that a notice has been given and public hearing has been held as aforesaid, that the council made the aforesaid determination after such hearing, and that the Mayor has appointed them as commissioners; (2) the name and official residence of each of the commissioners, together with a certified copy of the appointment evidencing their right to office, the date and place of induction into and taking oath of office, and that they desire the housing authority to become a public body and a body corporate and politic under this Act; (3) the term of office of each of the commissioners; (4) the name which is proposed for the corporation; and (5) the location of the principal office of the proposed corporation. The application shall be subscribed and sworn to by each of said commissioners before an officer authorized by the laws of the State to take and certify oaths, who shall certify upon the application that he personally knows the commissioners and knows them to be the officers as asserted in the application, and that each subscribed and swore thereto in the officer's presence. The Secretary of State shall examine the application and if he finds that the name proposed for the corporation is not identical with that of a person or of any other corporation of this State or so nearly similar as to lead to confusion and uncertainty he shall receive and file it and shall record it in an appropriate book of record in his office.

When the application has been made, filed and recorded, as herein provided, the Authority shall constitute a public body

Considerations.

Resolution to be adopted.

Naming commissioners to act as authority.

Application to Secretary of State.

Contents.

Application to be sworn to.

Duty of Secretary of State.

Incorporation of Authority.

and a body corporate and politic under the name proposed in the application; the Secretary of State shall make and issue to the said commissioners a certificate of incorporation pursuant to this Act, under the seal of the State, and shall record the same with the application.

Boundaries of
Authority.

The boundaries of such authority shall include said city and the area within ten miles from the territorial boundaries of said city but in no event shall it include the whole or a part of any other city nor any area included within the boundaries of another authority. In case an area lies within ten miles of the boundaries of more than one city, such area shall be deemed to be within the boundaries of the authority embracing such area which was first established, all priorities to be determined on the basis of the time of the issuance of the aforesaid certificates by the Secretary of State. After the creation of an authority, the subsequent existence within its territorial boundaries of more than one city shall in no way affect the territorial boundaries of such authority.

Denial and
resubmission
of petition.

If the council, after a hearing as aforesaid, shall determine that neither of the above enumerated conditions exists, it shall adopt a resolution denying the petition. After three months shall have expired from the date of the denial of any such petitions, subsequent petitions may be filed as aforesaid and new hearings and determinations made thereon.

Validity of
certificate of
Authority.

In any suit, action or proceeding involving the validity or enforcement of or relating to any contract of the authority, the authority shall be conclusively deemed to have been established in accordance with the provisions of this Act upon proof of the issuance of the aforesaid certificate by the Secretary of State. A copy of such certificate, duly certified by the Secretary of State, shall be admissible in evidence in any such suit, action or proceeding, and shall be conclusive proof of the filing and contents thereof.

Appointment of
Authority.

SEC. 5. *Appointment, qualifications and tenure of commissioners.* An authority shall consist of five commissioners appointed by the Mayor and he shall designate the first chairman. No commissioner may be a city official.

Terms of
office.

The commissioners who are first appointed shall be designated by the Mayor to serve for terms of one, two, three, four and five years respectively from the date of their appointment. Thereafter, the term of office shall be five years. A commissioner shall hold office until his successor has been appointed and has qualified. Vacancies shall be filled for the unexpired term. Three commissioners shall constitute a quorum. The Mayor shall file with the City Clerk a certificate of the appointment or reappointment of any commissioner and such certificate shall be conclusive evidence of the due

Vacancies.

Quorum.

and proper appointment of such commissioner. A commissioner shall receive no compensation for his services but he shall be entitled to the necessary expenses including traveling expenses incurred in the discharge of his duties.

No pay for commissioners, but expenses allowed.

When the office of the first chairman of the authority becomes vacant, the authority shall select a chairman from among its members. An authority shall select from among its members a vice-chairman, and it may employ a secretary (who shall be executive director), technical experts and such other officers, agents and employees, permanent and temporary, as it may require, and shall determine their qualifications, duties and compensation. An authority may call upon the corporation counsel or chief law officer of the city for such legal services as it may require or it may employ its own counsel and legal staff. An authority may delegate to one or more of its agents or employees such powers or duties as it may deem proper.

Officers to be selected

Experts and other employees.

Provision for legal services

SEC. 6. *Duty of the Authority and Commissioners of the Authority.* The authority and its commissioners shall be under a statutory duty to comply or to cause compliance strictly with all provisions of this Act and the laws of the State and in addition thereto, with each and every term, provision and covenant in any contract of the authority on its part to be kept or performed.

Duties of Authority

SEC. 7. *Interested Commissioners or Employees.* No commissioner or employee of an authority shall acquire any interest direct or indirect in any housing project or in any property included or planned to be included in any project, nor shall he have any interest direct or indirect in any contract or proposed contract for materials or services to be furnished or used in connection with any housing project. If any commissioner or employee of an authority owns or controls an interest direct or indirect in any property included or planned to be included in any housing project, he shall immediately disclose the same in writing to the authority and such disclosure shall be entered upon the minutes of the authority. Failure to so disclose such interest shall constitute misconduct in office.

Interest in housing projects denied to Authority or its employees.

Disclosure of such interest.

Penalty for failure.

SEC. 8. *Removal of Commissioners.* The Mayor may remove a commissioner for inefficiency or neglect of duty or misconduct in office, but only after the commissioner shall have been given a copy of the charges against him (which may be made by the Mayor) at least ten days prior to the hearing thereon and had an opportunity to be heard in person or by counsel.

Removal of commissioners for cause.

Hearing granted.

Report of
violations of
laws or con-
tracts.

Hearing
granted.

Defense of com-
missioners.

Filing record
of removal
of any com-
missioner.

Powers of
Authority.

Investigation of
housing condi-
tions.

Recommendations.

Provision for
better accomo-
dations.

Supervision of
housing projects.

Any obligee of the authority may file with the Mayor written charges that the authority is violating wilfully any law of the State or any term, provision or covenant in any contract to which the authority is a party. The Mayor shall give each of the commissioners a copy of such charges at least ten days prior to the hearing thereon and an opportunity to be heard in person or by counsel and shall within fifteen days after receipt of such charges remove any commissioners of the authority who shall have been found to have acquiesced in any such wilful violation.

A commissioner shall be deemed to have acquiesced in a wilful violation by the authority of a law of this State or of any term, provision or covenant contained in a contract to which the authority is a party, if, before a hearing is held on the charges against him, he shall not have filed a written statement with the authority of his objections to, or lack of participation in, such violation.

In the event of the removal of any commissioner, the Mayor shall file in the office of the City Clerk a record of the proceedings together with the charges made against the commissioners and the findings thereon.

SEC. 9. *Powers of Authority.* An authority shall constitute a public body and a body corporate and politic, exercising public powers, and having all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this Act, including the following powers in addition to others herein granted;

To investigate into living, dwelling and housing conditions and into the means and methods of improving such conditions; to determine where unsafe, or insanitary dwelling or housing conditions exist; to study and make recommendations concerning the plan of any city or municipality located within its boundaries in relation to the problem of clearing, replanning and reconstruction of areas in which unsafe or insanitary dwelling or housing conditions exist, and the providing of dwelling accommodations for persons of low income, and to coöperate with any city municipal or regional planning agency; to prepare, carry out and operate housing projects; to provide for the construction, reconstruction, improvement, alteration or repair of any housing project or any part thereof; to take over by purchase, lease or otherwise any housing project located within its boundaries undertaken by any government, or by any city or municipality located in whole or in part within its boundaries; to manage as agent of any city or municipality located in whole or in part within its boundaries any housing project constructed or owned by such city; to act as agent for the Federal Government in connec-

tion with the acquisition, construction, operation and/or management of a housing project or any part thereof; to arrange with any city or municipality located in whole or in part within its boundaries or with a government for the furnishing, planning, replanning, installing, opening or closing of streets, roads, roadways, alleys, sidewalks or other places or facilities or for the acquisition by such city, municipality, or a government of property, options or property rights or for the furnishing of property or services in connection with a project; to arrange with the State, its subdivisions and agencies, and any county, city or municipality of the State, to the extent that it is within the scope of each of their respective functions, (a) to cause the services customarily provided by each of them to be rendered for the benefit of such housing authority and/or the occupants of any housing projects and (b) to provide and maintain parks and sewage, water and other facilities adjacent to or in connection with housing projects and (c) to change the city or municipality map, to plan, replan, zone or rezone any part of the city or municipality; to lease or rent any of the dwelling or other accommodations or any of the lands, buildings, structures or facilities embraced in any housing project and to establish and revise the rents or charges therefor; to enter upon any building or property in order to conduct investigations or to make surveys or soundings; to purchase, lease, obtain options upon, acquire by gift, grant, bequest, devise, or otherwise any property real or personal or any interest therein from any person, firm, corporation, city, municipality, or government; to acquire by eminent domain any real property, including improvements and fixtures thereon; to sell, exchange, transfer, assign, or pledge any property real or personal or any interest therein to any person, firm, corporation, municipality, city, or government; to own, hold, clear and improve property; to insure or provide for the insurance of the property or operations of the authority against such risks as the authority may deem advisable; to procure insurance or guarantees from a Federal Government of the payment of any debts or parts thereof secured by mortgages made or held by the authority on any property included in any housing project; to borrow money upon its bonds, notes, debentures or other evidences of indebtedness and to secure the same by pledges of its revenues, and (subject to the limitations hereinafter imposed) by mortgages upon property held or to be held by it, or in any other manner; in connection with any loan, to agree to limitations upon its right to dispose of any housing project or part thereof or to undertake additional housing projects; in connection with any loan by a government, to agree to

Other powers.

Acquisition of property.

Right of eminent domain.

Incurring debts; issuance of bonds and notes.

Limitation of powers.

Investment of funds.	limitations upon the exercise of any powers conferred upon the authority by this Act; to invest any funds held in reserves or sinking funds, or any funds not required for immediate disbursement, in property or securities in which savings banks may legally invest funds subject to their control; to sue and be sued; to have a seal and to alter the same at pleasure; to have perpetual succession; to make and execute contracts and other instruments necessary or convenient to the exercise of the powers of the authority; to make and from time to time amend and repeal by-laws, rules and regulations not inconsistent with this Act, to carry into effect the powers and purposes of the authority; to conduct examinations and investigations and to hear testimony and take proof under oath at public or private hearings on any matter material for its information; to issue subpoenas requiring the attendance of witnesses or the production of books and papers and to issue commissions for the examination of witnesses who are out of the State or unable to attend before the authority, or excused from attendance; and to make available to such agencies, boards or commissions as are charged with the duty of abating or requiring the correction of nuisances or like conditions, or of demolishing unsafe or insanitary structures within its territorial limits, its findings and recommendations with regard to any building or property where conditions exist which are dangerous to the public health, morals, safety or welfare. Any of the investigations or examinations provided for in this Act may be conducted by the authority or by a committee appointed by it, consisting of one or more commissioners, or by counsel, or by an officer or employee specially authorized by the authority to conduct it. Any commissioner, counsel for the authority, or any person designated by it to conduct an investigation or examination shall have power to administer oaths, take affidavits and issue subpoenas or commissions. An authority may exercise any or all of the powers herein conferred upon it, either generally or with respect to any specific housing project or projects, through or by an agent or agents which it may designate, including any corporation or corporations which are or shall be formed under the laws of this State, and for such purposes an authority may cause one or more corporations to be formed under the laws of this State or may acquire the capital stock of any corporation or corporations. Any corporate agent, all of the stock of which shall be owned by the authority or its nominee or nominees, may to the extent permitted by law exercise any of the powers conferred upon the authority herein.
General corporate powers.	
Judicial powers.	
Investigations and examinations.	
Forming corporations.	
Implied powers.	In addition to all of the other powers herein conferred upon it, an authority may do all things necessary and convenient

to carry out the powers expressly given in this Act. No provisions with respect to the acquisition, operation or disposition of property by other public bodies shall be applicable to an authority unless the legislature shall specifically so state.

SEC. 10. *Coöperation between Authorities.* Any two or more authorities may coöperate with one another in the exercise of any or all of the powers conferred hereby for the purpose of financing, planning, constructing or operating a housing project or projects located partly within the boundaries of each of said authorities. Any housing authority may construct and operate a housing project within the boundaries of any other housing authority provided that (1) such other housing authority consents thereto, and (2) said housing project is located within ten miles of the city which is included in the boundaries of the housing authority desiring to construct and operate such project.

Co-operation
between authori-
ties.

Overlapping
by authorities.

SEC. 11. *Eminent Domain.* The authority shall have the right to acquire by eminent domain any real property, including fixtures and improvements, which it may deem necessary to carry out the purposes of this Act after the adoption by it of a resolution declaring that the acquisition of the property described therein is in the public interest and necessary for public use. The authority may exercise the power of eminent domain pursuant to the provisions of either:

Right of
eminent domain.

Procedure.

(a). Consolidated Statutes, one thousand nine hundred and nineteen, Sections 1715-1733, both inclusive.

Laws applic-
able.

(b). Any other applicable statutory provisions now in force or hereafter enacted for the exercise of the power of eminent domain.

Property already devoted to a public use may be acquired, *provided*, that no property belonging to any city or municipality or to any government may be acquired without its consent and that no property belonging to a public utility corporation may be acquired without the approval of the commission or other officer or tribunal, if any there be, having regulatory power over such corporation.

Restrictions
on acquiring
public property.

SEC. 12. *Acquisition of Land for Government.* The authority may acquire by purchase or by the exercise of its power of eminent domain, as aforesaid, any property real or personal for any housing project being constructed or operated by a government. The authority upon such terms and conditions, with or without consideration, as it shall determine, may convey title or deliver possession of such property so acquired or purchased to such government for use in connection with such housing project.

Acquiring land
for Government.

Housing subject to local zoning and building laws.

Types of bonds Authority may issue.

Those secured by income from projects.

Restrictions on pledging of credit.

Mortgaging property.

Bonds for which credit of Authority is pledged.

No personal liability conferred.

Neither State nor municipalities liable for payment of bonds.

Debt limitations inapplicable.

SEC. 13. *Zoning and Building Laws.* All housing projects of an authority shall be subject to the planning, zoning, sanitary and building laws, ordinances and regulations applicable to the locality in which the housing project is situated.

SEC. 14. *Types of Bonds.* The authority shall have power and is hereby authorized from time to time in its discretion to issue for any of its corporate purposes:

(a). Bonds on which the principal and interest are payable (1) exclusively from the income and revenues of the housing project financed with the proceeds of such bonds or with such proceeds together with the proceeds of a grant from the Federal Government to aid in financing the construction thereof, or (2) exclusively from the income and revenues of certain designated housing projects whether or not they were financed in whole or in part with the proceeds of such bonds; *provided, however*, that the credit of the authority shall not be pledged to the payment of such bonds, but such bonds shall be payable only (and the bonds shall so state on their face) from the revenues of the designated housing project or projects and the funds received from the sale or disposal thereof and, if the authority so determines, shall be additionally secured by a trust indenture pledging such revenues or, in certain instances as hereinafter provided, by a mortgage of the property comprising such designated housing project or projects and the revenues therefrom.

(b). Bonds for the payment of the principal and interest of which the credit of the authority is pledged and which may be additionally secured by a pledge of the revenues of the authority or any part thereof pursuant to a resolution or trust indenture of the authority or, in certain instances as hereinafter provided, may be additionally secured by a mortgage of the property and revenues of the authority or any part thereof.

Neither the commissioners of the authority nor any person executing the bonds shall be liable personally on the bonds by reason of the issuance thereof.

The bonds and other obligations of the authority (and such bonds and obligations shall so state on their face) shall not be a debt of any city or municipality located within its boundaries or of the State and neither the State nor any such city or municipality shall be liable thereon, nor in any event shall they be payable out of any funds or properties other than those of the authority. The bonds shall not constitute an indebtedness within the meaning of any constitutional or statutory debt limitation of the laws of the State. Bonds may be issued under this Act notwithstanding any debt or other limitation prescribed in any statute.

SEC. 15. *Form and Sale of Bonds.* The bonds of the authority shall be authorized by its resolution and shall be issued in one or more series and shall bear such date or dates, mature at such time or times, not exceeding sixty years from their respective dates, bear interest at such rate or rates, not exceeding six per centum (6%) per annum payable semi-annually, be in such denominations (which may be made interchangeable) be in such form, either coupon or registered, carry such registration privileges, be executed in such manner, be payable in such medium of payment, at such place or places, and be subject to such terms of redemption (with or without premium) as such resolution or its trust indenture or mortgage may provide.

The bonds may be sold at public sale held after notice published once at least ten days prior to such sale in a newspaper having a general circulation in the city and in a financial newspaper published in the City of New York, New York, or in the City of Chicago, Illinois, *provided, however*, that such bonds may be sold to the Federal Government at private sale without any public advertisement. The bonds may be sold at such price or prices as the authority shall determine provided that the interest cost to maturity of the money received for any issue of said bonds shall not exceed six per centum (6%) per annum.

Pending the authorization, preparation, execution or delivery of definitive bonds, the authority may issue interim certificates, or other temporary obligations, to the purchaser of such bonds. Such interim certificates, or other temporary obligations, shall be in such form, contain such terms, conditions and provisions, bear such date or dates, and evidence such agreements relating to their discharge or payment or the delivery of definitive bonds as the authority may by resolution, trust indenture or mortgage determine.

In case any of the officers whose signatures appear on any bonds or coupons shall cease to be such officers before the delivery of such bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes, the same as if they had remained in office until such delivery.

The authority shall have power out of any funds available therefor to purchase any bonds issued by it at a price not more than the principal amount thereof and the accrued interest; *provided, however*, that bonds payable exclusively from the revenues of a designated project or projects shall be purchased out of any such revenues available therefor. All bonds so purchased shall be cancelled. This paragraph shall not apply to the redemption of bonds.

Bond resolution.

Details of issue.

Public sale after advertisement.

Private sale to Government.

Interest rate restricted.

Issuance of interim certificates.

Details.

Officers' signatures validated.

Power of Authority to purchase own bonds.

Bonds made negotiable.

Any provision of any law to the contrary notwithstanding, any bonds, interim certificates, or other obligations issued pursuant to this Act shall be fully negotiable.

Securing payment of bonds.

SEC. 16. *Provisions of Bonds, Trust Indentures, and Mortgages.* In connection with the issuance of bonds and/or the incurring of any obligation under a lease and in order to secure the payment of such bonds and/or obligations, the authority shall have power:

Mortgage and revenues.

(1). To pledge by resolution, trust indenture, mortgage (subject to the limitations hereinafter imposed), or other contract, all or any part of its rents, fees, or revenues.

Covenant against mortgages.

(2). To covenant against mortgaging all or any part of its property, real or personal, then owned or thereafter acquired, or against permitting or suffering any lien thereon.

Covenant against right of alienation.

(3). To covenant with respect to limitations on its right to sell, lease or otherwise dispose of any housing project or any part thereof, or with respect to limitations on its right to undertake additional housing projects.

Covenant against pledging revenues and permitting liens.

(4). To covenant against pledging all or any part of its rents, fees and revenues to which its right then exists or the right to which may thereafter come into existence or against permitting or suffering any lien thereon.

Release of property and revenues from pledges or mortgages.

(5). To provide for the release of property, rents, fees and revenues from any pledge or mortgage, and to reserve rights and powers in, or the right to dispose of, property which is subject to a pledge or mortgage.

Escrow agreements.

(6). To covenant as to the bonds to be issued pursuant to any resolution, trust indenture, mortgage or other instrument and as to the issuance of such bonds in escrow or otherwise, and as to the use and disposition of the proceeds thereof.

Covenant against other debts.

(7). To covenant as to what other, or additional debt, may be incurred by it.

Providing for details of issue.

(8). To provide for the terms, form, registration, exchange, execution and authentication of bonds.

Replacements.

(9). To provide for the replacement of lost, destroyed or mutilated bonds.

Warranting title.

(10). To covenant that the authority warrants the title to the premises.

Rents and fees to be charged.

(11). To covenant as to the rents and fees to be charged, the amount (calculated as may be determined) to be raised each year or other period of time by rents, fees, and other revenues and as to the use and disposition to be made thereof.

Covenant as to use of property.

(12). To covenant as to the use of any or all of its property, real or personal.

Creation of special and segregated funds.

(13). To create or to authorize the creation of special funds in which there shall be segregated (a) the proceeds of any loan and/or grant; (b) all of the rents, fees and revenues

of any housing project or projects or parts thereof; (c) any monies held for the payment of the costs of operation and maintenance of any such housing projects or as a reserve for the meeting of contingencies in the operation and maintenance thereof; (d) any monies held for the payment of the principal and interest on its bonds or the sums due under its leases and/or as a reserve for such payments; and (e) any moneys held for any other reserves or contingencies; and to covenant as to the use and disposal of the monies held in such funds.

(14). To redeem the bonds, and to covenant for their redemption and to provide the terms and conditions thereof.

Redemption agreements.

(15). To covenant against extending the time for the payment of its bonds or interest thereon, directly or indirectly, by any means or in any manner.

Covenant against extensions.

(16). To prescribe the procedure, if any, by which the terms of any contract with bond holders may be amended or abrogated, the amount of bonds the holders of which must consent thereto and the manner in which such consent may be given.

Procedure for amending contract with bond holders.

(17). To covenant as to the maintenance of its property, the replacement thereof, the insurance to be carried thereon and the use and disposition of insurance moneys.

Property maintenance.

(18). To vest in an obligee of the authority the right, in the event of the failure of the authority to observe or perform any covenant on its part to be kept or performed, to cure any such default and to advance any moneys necessary for such purpose, and the moneys so advanced may be made an additional obligation of the authority with such interest, security and priority as may be provided in any trust indenture, mortgage, lease or contract of the authority with reference thereto.

Advancement of moneys by obligee.

(19). To covenant and prescribe as to the events of default and terms and conditions upon which any or all of its bonds shall become or may be declared due before maturity and as to the terms and conditions upon which such declaration and its consequences may be waived.

Acceleration agreements.

(20). To covenant as to the rights, liabilities, powers and duties arising upon the breach by it of any covenant, condition, or obligation.

Rights to be exercised upon breach.

(21). To covenant to surrender possession of all or any part of any housing project or projects upon the happening of an event of default (as defined in the contract) and to vest in an obligee the right without judicial proceedings to take possession and to use, operate, manage and control such housing projects or any part thereof, and to collect and re-

Surrender of property upon default.

Operation by obligee.

ceive all rents, fees and revenues arising therefrom in the same manner as the authority itself might do and to dispose of the monies collected in accordance with the agreement of the authority with such obligee.

Right of trustees to enforce covenants.

(22). To vest in a trustee or trustees the right to enforce any covenant made to secure, to pay, or in relation to the bonds, to provide for the powers and duties of such trustee or trustees, to limit liabilities thereof and to provide the terms and conditions upon which the trustee or trustees or the holders of bonds or any proportion of them may enforce any such covenant.

Provision for additional covenants.

(23). To make covenants other than in addition to the covenants herein expressly authorized, of like or different character.

Execution of necessary instruments.

(24). To execute all instruments necessary or convenient in the exercise of the powers herein granted or in the performance of its covenants or duties, which may contain such covenants and provisions, in addition to those above specified as the government or any purchaser of the bonds of the authority may reasonably require.

Other needed acts to effect purpose.

(25). To make such covenants and to do any and all such acts and things as may be necessary or convenient or desirable in order to secure its bonds, or in the absolute discretion of the authority tend to make the bonds more marketable; notwithstanding that such covenants, acts or things may not be enumerated herein; it being the intention hereof to give the authority power to do all things in the issuance of bonds, in the provisions for their security that are not inconsistent with the Constitution of the State and no consent or approval of any judge or court shall be required thereof; *provided, however,* that the authority shall have no power to mortgage all or any part of its property, real or personal, except as provided in Section seventeen hereof.

Restriction on power to mortgage.

Right to mortgage when financing done by Government.

SEC. 17. *Power to mortgage when project financed with aid of a Government.* In connection with any project financed in whole or in part by a Government, the authority shall also have power to mortgage all or any part of its property, real or personal, then owned or thereafter acquired, and thereby;

Provision for foreclosure upon default.

(a). To vest in a Government the right, upon the happening of an event of default (as defined in such mortgage), to foreclose such mortgage through judicial proceedings or through the exercise of a power of sale without judicial proceedings, so long as a Government shall be the holder of any of the bonds secured by such mortgage.

Right of foreclosure by trustee.

(b). To vest in a trustee or trustees the right, upon the happening of an event of default (as defined in such mort-

gage), to foreclose such mortgage through judicial proceedings or through the exercise of a power of sale without judicial proceedings, but only with the consent of the government which aided in financing the housing project involved.

(c). To vest in other obligees the right to foreclose such mortgage by judicial proceedings, but only with the consent of the government which aided in financing the project involved.

Foreclosure by judicial proceedings.

(d). To vest in an obligee, including a Government, the right in foreclosing any mortgage as aforesaid, to foreclose such mortgage as to all or such part or parts of the property covered thereby as such obligee (in its absolute discretion) shall elect; the institution, prosecution and conclusion of any such foreclosure proceedings and/or the sale of any such parts of the mortgaged property shall not affect in any manner or to any extent the lien of the mortgage on the parts of the mortgaged property not included in such proceedings or not sold as aforesaid.

Foreclosing all or part of property mortgaged.

SEC. 18. *Remedies of an Obligee of Authority.* An obligee of the authority shall have the right in addition to all other rights which may be conferred on such obligee subject only to any contractual restrictions binding upon such obligee:

Other remedies of obligee.

(a). By mandamus, suit, action or proceeding in law or equity (all of which may be joined in one action) to compel the authority, and the commissioners, officers, agents or employees thereof to perform each and every term, provision and covenant contained in any contract of the authority, and to require the carrying out of any or all covenants and agreements of the authority and the fulfillment of all duties imposed upon the authority by this act.

Mandamus to compel execution of covenants.

(b). By suit, action or proceeding in equity to enjoin any acts or things which may be unlawful, or the violation of any of the rights of such obligee of the authority.

Enjoining unlawful acts.

(c). By suit, action or proceeding in any court of competent jurisdiction to cause possession of any housing project or any part thereof to be surrendered to any obligee having the right to such possession pursuant to any contract of the authority.

Forcing surrender of property to obligee.

SEC. 19. *Additional Remedies Conferrable by Mortgage or Trust Indenture.* Any authority shall have power by its trust indenture, mortgage, lease or other contract to confer upon any obligee holding or representing a specified amount in bonds, lease or other obligations the right upon the happening of an "event of default" as defined in such instrument:

Additional remedies of obligee upon default.

(a). By suit, action or proceeding in any court of competent jurisdiction to obtain the appointment of a receiver of any housing project of the authority or any part or parts

Appointment of receiver.

Duties of receiver.

thereof. If such receiver be appointed, he may enter and take possession of such housing project or any part or parts thereof and operate and maintain same, and collect and receive all fees, rents, revenues, or other charges thereafter arising therefrom in the same manner as the authority itself might do and shall keep such moneys in a separate account or accounts and apply the same in accordance with the obligations of the authority as the court shall direct.

Requiring accounting from authority.

(b). By suit, action or proceeding in any court of competent jurisdiction to require the authority and the commissioners thereof to account as if it and they were the trustees of an express trust.

All rights and remedies declared cumulative.

SEC. 20. *Remedies Cumulative.* All the rights and remedies hereinabove conferred shall be cumulative and in addition to all other rights and remedies that may be conferred upon such obligee of the authority by law or by any contract with the authority.

Remedy of foreclosure restricted.

SEC. 21. *Limitations on Remedies of Obligee.* No interest of the authority in any property, real or personal, shall be subject to sale by the foreclosure of a mortgage thereon, either through judicial proceedings or the exercise of a power of sale contained in such mortgage, except in the case of the mortgages provided for in Section seventeen hereof. All property of the authority shall be exempt from levy and sale by virtue of an execution, and no execution or other judicial process shall issue against the same. No judgment against the authority shall be a charge or lien upon its property, real or personal. The provisions of this Section shall not apply to or limit the right of obligees to foreclose any mortgage of the authority provided for in Section seventeen hereof, and in case of a foreclosure sale thereunder, to obtain a judgment or decree for any deficiency due on the indebtedness secured thereby and issued on the credit of the authority. Such deficiency judgment or decree shall be a lien and charge upon the property of the authority, which may be levied on and sold by virtue of an execution or other judicial process for the purpose of satisfying such deficiency judgment or decree.

Property of Authority exempt from execution.

Judgments not liens.

Deficiency judgments.

Validity.

Title obtained through foreclosure subject to agreements with Government.

SEC. 22. *Foreclosure Sale Subject to Agreement With Government.* Notwithstanding anything in this Act to the contrary, any purchaser or purchasers at a sale of real or personal property of the authority whether pursuant to any foreclosure of a mortgage, pursuant to judicial process or otherwise, shall obtain title subject to any contract between the authority and a Government relating to the supervision by a Government of the operation and maintenance of such property and the construction of improvements thereon.

SEC. 23. *Contracts with Federal Government.* In addition to the powers conferred upon the authority by other provisions of this Act, the authority is empowered to borrow money and/or accept grants from the Federal Government for or in aid of the construction of any housing project which such authority is authorized by this Act to undertake, to take over any land acquired by the Federal Government for the construction of a housing project, to take over or lease or manage any housing project constructed or owned by the Federal Government, and to these ends, to enter into such contracts, mortgages, trust indentures, leases or other agreements as the Federal Government may require including agreements that the Federal Government shall have the right to supervise and approve the construction, maintenance and operation of such housing project. It is the purpose and intent of this Act to authorize every authority to do any and all things necessary to secure the financial aid and the co-operation of the Federal Government in the construction, maintenance and operation of any housing project which the authority is empowered by this Act to undertake.

Power of Authority to borrow or accept grants from Federal Government.

Other powers of similar import.

Intent of Act declared.

SEC. 24. *Security for Funds Deposited by Authorities.* The authority may by resolution provide that (1) all moneys deposited by it shall be secured by obligations of the United States or of the State of a market value equal at all times to the amount of such deposits or (2) by any securities in which savings banks may legally invest funds within their control or (3) by an undertaking with such sureties as shall be approved by the authority faithfully to keep and pay over upon the order of the authority any such deposits and agreed interest thereon, and all banks and trust companies are authorized to give any such security for such deposits.

Acceptable security for funds deposited by Authority.

SEC. 25. *Bonds Legal Investments.* Any and all bonds of an authority are hereby declared to be securities in which the city, any municipality, or the State may invest. Bonds of the authority, when they are secured by a first pledge of the revenues of, or a first mortgage lien on, property, which pledge or lien does not exceed sixty-six and two-thirds per centum of the value of such property, are hereby declared to be securities in which all public officers and bodies of the State, other municipal corporations, municipal subdivisions, all insurance companies and associations, all savings banks and savings institutions, including savings and loan associations, all executors, administrators, guardians, trustees, and all other fiduciaries in the State may legally invest funds within their control.

Bonds declared legal investments.

Restrictions.

SEC. 26. *Tax Exemptions.* The authority shall be exempt from the payment of any taxes or fees to the State or any

Property and bonds of Authority exempt from taxation.

subdivision thereof, or to any officer or employee of the State or any subdivision thereof. The property of an authority shall be exempt from all local and municipal taxes and for the purposes of such tax exemption, it is hereby declared as a matter of legislative determination that an authority is and shall be deemed to be a municipal corporation. Bonds, notes, debentures and other evidences of indebtedness of an authority are declared to be issued for a public purpose and to be public instrumentalities and, together with interest thereon, shall be exempt from taxes when same are held by the Federal Government or by any purchaser from the Federal Government or anyone acquiring title from or through such purchaser.

Annual report
of Authority.

Recommendations.

SEC. 27. *Reports.* The authority shall at least once a year file with the Mayor of the city a report of its activities for the preceding year, and shall make any recommendations with reference to any additional legislation or other action that may be necessary in order to carry out the purposes of this act.

Restriction on
right of eminent
domain.

SEC. 28. Notwithstanding any finding of public convenience and necessity, either in general or specific, by the terms of this Act, the right of eminent domain shall not be exercised unless and until a certificate of public convenience and necessity for such project has been issued by the Utilities Commission of North Carolina, and the proceedings leading up to the issuing of such certificate of public convenience and necessity, and the right to appeal therefrom shall be as now provided by law and said rights are hereby expressly reserved to all interested parties in said proceedings. That in addition to the powers now granted by law to the Utilities Commission of North Carolina, the said Utilities Commission is hereby vested with full power and authority to investigate and examine all projects set up or attempted to be set up under the provisions of this Act and determine the question of the public convenience and necessity for said project.

Right of appeal
preserved.

Investigation by
Utilities Commis-
sion of projects.

Constitutional
parts of Act
upheld.

SEC. 29. *Severability.* That if any one or more sections, clauses, sentences, or parts of this Act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions thereof but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause or provision of this Act in any one or more instances or circumstances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

SEC. 30. *Act controlling.* That in so far as the provisions of this Act are inconsistent with the provisions of any other law, the provisions of this Act shall be controlling.

Conflicting laws repealed.

SEC. 31. *Time of Taking Effect.* This Act shall be in effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 291

CHAPTER 457

AN ACT PROHIBITING THE PLACING OF TRASH, REFUSE OR GARBAGE WITHIN FIVE HUNDRED YARDS OF THE HARD-SURFACED HIGHWAYS.

Whereas, insanitary and unsightly conditions existing along many of our highways are due to the dumping of trash, refuse, or garbage adjacent thereto, thereby destroying the scenic beauty of said highway and injuriously affecting the health and comfort of those using the same; *Now, Therefore*

Preamble: Dumping of trash near State highways.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, organization, private corporation, or the governing body, or its agents and/or employees of any municipal corporation, to cause to be placed, dumped or left, or to place, dump or leave temporarily or permanently any trash, refuse, garbage, scrapped automobiles, trucks or parts thereof, of any nature whatsoever except domestic garbage or trash placed for further removal, and junk yards the property of bona fide junk dealers but which junk yards shall be properly screened or fenced from view of persons traveling the hard-surfaced highway, within one hundred and fifty yards of any hard-surfaced highway, outside of an incorporated town unless said trash, refuse, garbage, scrapped automobiles, trucks or parts thereof is concealed by some obstruction from the view of persons on such highway; and the causing to be placed, dumped or left, or placing, dumping or leaving of trash, refuse, garbage, automobiles, trucks, or parts thereof, of any nature whatsoever, as above set forth for each day or portion thereof shall constitute a separate offense.

Such acts declared unlawful.

Junk yards.

SEC. 2. That any person, firm, organization, private corporation or the governing body or its agents and/or employees of any municipal corporation, convicted of violation of this Act, shall be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) for each and every offense.

Violation made misdemeanor.

Counties excepted.

SEC. 3. *Provided however*, this Act shall not apply to the Counties of Alleghany, Anson, Ashe, Avery, Brunswick, Columbus, Davidson, Duplin, Forsyth, Franklin, Granville, Halifax, Lincoln, Madison, Mitchell, Montgomery, Moore, Person, Richmond, Rockingham, Scotland, Stanly, Stokes, Surry, Swain, Vance, Watauga, Warren, Wilson and Yancey, Macon, Jackson, Gates, Lenoir, Bertie, Cabarrus, Buncombe, Transylvania, Martin, Caswell, Rowan, Guilford, and Hyde.

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 5. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 469

CHAPTER 458

AN ACT TO PROVIDE FOR THE PAYMENT OF HOSPITAL AND MEDICAL BILLS AND CHARGES FOR INJURIES RECEIVED IN THE TRANSPORTATION OF SCHOOL CHILDREN.

Preamble: Bus transportation of school children.

Whereas, the transportation of children, by motor bus, to and from schools within the state has been a necessity under the system of schools obtaining in this state for a number of years; and

Compulsory attendance.

Whereas, it is mandatory that children of given age must be by their parents sent to school, and the consolidation of schools within the state has made it necessary that a large number of the children within school age be transported; and

Many injuries inflicted.

Whereas, injuries have occurred of serious nature within the last school year to many children in Surry County, and in most cases their parents are not financially able to pay the hospital and medical bills incurred in their treatment; *Now, therefore*,

The General Assembly of North Carolina do enact:

Setting up of emergency fund for compensating such injuries in Surry County.

SECTION 1. That the State School Commission of the State of North Carolina is hereby authorized and empowered from an emergency fund to be set aside to pay such hospital and medical bills of children or their parents or guardians, incurred in the treatment of children who have been injured in school motor bus accidents, while being transported to or from school under control or provision made by School Boards, in busses owned, possessed or contracted for by any school authority: *Provided*, that in no case shall the said Commis-

Amount limited.

sion pay more, per child, for such bills than six hundred dollars: *Provided*, also this authorization shall relate to injuries received within the present, or just closing school year: *Provided, further*, that this act shall be subject to the provisions of Senate Bill one hundred and seventy, enacted at this session as regards compensation.

SEC. 2. That in the event the State School Commission shall not pay such bills, incurred for treatment as aforesaid, the County Commissioners of the county in which such injuries have occurred may pay the same or any part thereof.

Counties authorized to pay for such injuries.

SEC. 2½. That this act shall only apply to the County of Surry.

As to Surry County only.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 554

CHAPTER 459

AN ACT TO PROMOTE MORE SECURE OCCUPANCY OF FARMS AND FARM HOMES, TO CORRECT SOME PRESENT FORMS OF FARM TENANCY: TO PROMOTE RURAL REHABILITATION BY PROVIDING FOR THE CONSTRUCTION AND SUPERVISION OF SUBSISTENCE HOMESTEADS AND PLANNED RURAL COMMUNITIES FOR FAMILIES OF LOW INCOMES AND THOSE WHO DESIRE TO ACQUIRE AND LIVE UPON SUBSISTENCE FARMS, AND FOR THE SALE THEREOF ON REASONABLE TERMS: AUTHORIZING THE INCORPORATION OF LIMITED DIVIDEND AND/OR NON-DIVIDEND RURAL DEVELOPMENT COMPANIES AND CREATING A STATE BOARD OF RURAL REHABILITATION, FOR THE PURPOSE OF ENCOURAGING, APPROVING, SUPERVISING AND REGULATING SUCH ACTIVITIES.

The General Assembly of North Carolina do enact:

SECTION. 1. This act shall be known as the "State Rural Rehabilitation Law."

Title of Act.

SEC. 2. It is hereby declared that it is necessary in the public interest to make provision for the establishment of small individual farms or subsistence homesteads with the necessary dwellings and other structures in planned rural communities, together with livestock, farm implements, equipment and initial materials and supplies to enable success of the applicant and his family, and that the providing of such subsistence homesteads or farm homes and operating facilities in community settlements, being now otherwise impossible, it is essential

Declaration of necessity for subsistence homesteads.

Acquisition of lands for such purpose.

Agencies established to effect purpose.

State Board of Rural Rehabilitation created; appointment by Governor.

Terms of members.

Vacancies.

Compensation.

Officers and employees.

Rural projects.

Submission to Board of projects.

that provision be made for the investment of private and public funds at low interest rates, the acquisition at fair prices of adequate parcels of land (not classed as sub-marginal lands), the construction of new agricultural facilities, the clearing, grading, draining of lands, and building of planned rural communities under public supervision in accord with proper standards of sanitation and safety at a cost which will permit their use or sale at prices which families of low income and/or families of agricultural experience or ability can afford to pay. Therefore, there are created and established the agencies and instrumentalities hereinafter prescribed which are declared to be the agencies and instrumentalities of the State of North Carolina and/or the agencies and instrumentalities of the United States Government when and if designated by it as such, for the purpose of attaining the ends herein recited and their necessity in the public interest.

SEC. 3. There is hereby created a State Board of Rural Rehabilitation of the State of North Carolina, which will consist of three (3) members, to be appointed by the Governor. Two of the three members shall be appointed for two years, and one for four years, and at the expiration of these terms their successors shall be appointed for a term of four years. All vacancies which may occur for any unexpired term shall be filled by the Governor. The members of the Board shall receive no salary, but shall be entitled to a per diem of not in excess of \$10.00 when attending meetings of the corporation and the necessary traveling and other expenses incurred in the discharge of their duties, which shall be paid by the corporation.

SEC. 4. The members of the Board shall choose from among their number a chairman, and the Board may appoint such other officers and employees, including a secretary, as it may require, for the performance of its duties, and shall fix and determine their qualifications, duties and salaries.

SEC. 5. No rural community project proposed by a corporation incorporated under this act shall be undertaken without the approval of the Board.

(a). There shall be submitted to the Board a community plan and financial plan in such forms and with such assurances as the Board may prescribe to raise the actual cost of the lands and projected improvements and operating facilities by subscriptions to or the sale of the stock, income debentures, and/or mortgage bonds of such corporation. Whenever reference is made in this act to cost of projects or of buildings and improvements in projects, such cost shall include the necessary personal property in farm units and community buildings, charges for financing and supervision approved by the Board, and carrying charges during construction required in the pro-

ject, including interest on borrowed and, where approved by the Board, on invested capital.

(b). The corporation agrees to accept a designee of the Board of Rural Rehabilitation as a member of the Board of Directors of said corporation, which designee may be a representative of the United States or of the principal creditor of said corporation.

Community corporations.

(c). If required by the Board, the corporation shall deposit all monies received by it as proceeds of its mortgage bonds, notes, income debentures, or stock, with a trustee which shall be a banking corporation authorized to do business in the State of North Carolina and to perform trust functions, and such trustee shall receive such monies and make payment therefrom for the acquisition of land, the construction of improvements and other items entering into cost of land improvements and the personal property and supervision necessary for successful independent farm units and rural community centers, upon presentation of draft, check, or order signed by a proper officer of the corporation and, if required by the Board, countersigned by the said Board of a person designated by it for said purpose. Any funds remaining in the custody of said trustee after the completion of the said project and payment or arrangement in a manner satisfactory to the Board for payment in full thereof shall be paid to the corporation.

Supervision of Board over monies of such corporations.

Naming of trustee.

Duties.

Disbursement of funds.

SEC. 6. The Board shall have power to investigate into the affairs of limited dividend and/or non-dividend companies incorporated under this act, and into the dealings, transactions, or relationships of such companies with other persons. Any of the investigations provided for in this act may be conducted by the Board or by a committee to be appointed by the Board consisting of one or more members of the Board. Each member of the Board or a committee thereof shall have power to administer oaths, take affidavits, and to make personal inspections of all places to which their duties relate. The Board or a committee thereof shall have power to subpoena and require the attendance of witnesses and the production of books and papers relating to the investigations and inquiries authorized in this act, and to examine them in relation to any matter it has power to investigate, and to issue commissions for the examination of witnesses who are out of the State or unable to attend before the Board or excused from attendance.

Investigation into affairs of corporations.

Judicial powers.

SEC. 7. The Board is hereby empowered to (a) study rural conditions and farm tenancy throughout the State, to determine in what areas unhealthful and insanitary conditions constitute a menace to health, and reasonable comfort of the citizens of the State; (b) prepare programs for correcting such conditions as may be relieved by the purposes of this act:

Study of rural conditions.

Programs for betterment.

Dissemination
of information.

Approval of com-
munity projects

Coöperation with
local officials.

Consolidation
of projects.

Other powers
of Board

Supervision over
rehabilitation
corporations.

Examination into
affairs of such
corporations.

Inspection of
properties.

Prescribing
accounting
methods.

(c) collect and distribute information relating to rural development; (d) recommend and approve the areas within which or adjacent to which the construction of rural community projects by limited dividend and/or non-dividend companies may be undertaken, and (e) co-operate with local officials and planning commissions or similar bodies in the development of projects they may have under consideration.

SEC. 8. The Board may permit the consolidation of two or more approved projects or the extension or amendment of any approved project, or the consolidation of any approved project with a proposed project. In any of these events the consolidation project shall be treated as an original project and an application shall be submitted as in the case of an original project, and sale prices may be averaged throughout the consolidated or extended project. The Board may by approval of its charter likewise permit any limited dividend and/or non-dividend corporation to organize and operate one or more rural community projects which may be organized and operated independently of each other under such by-laws, rules and regulations authorized by the Board, not inconsistent with the provisions of this act, as may be necessary for the proper conduct of the affairs of the corporation.

SEC. 9. In pursuance of its power and authority to supervise and regulate the operations of limited dividend and/or non-dividend companies incorporated under this act the Board may in its discretion:

(a). Order all such corporations to do such acts as may be necessary to comply with the provisions of the law, the rules and regulations adopted by the Board, or by the terms of any project approved by the Board for protection of its security holders or creditors, or to refrain from doing any acts in violation thereof.

(b). Examine all such corporations and keep informed as to their general condition, their capitalization, and the manner in which their property is constructed, operated, or managed and sold.

(c). Either through its members or agents duly authorized by it, enter in or upon and inspect the property, equipment, buildings, plants, offices, apparatus, and devices of any such corporation, examine all books, contracts, records, documents, and papers of any such corporation, and by subpoena duces tecum compel the production thereof.

(d). In its discretion prescribe uniform methods and forms of keeping accounts, records, and books to be observed by such companies and to prescribe by order accounts in which particular outlays and receipt shall be entered, charged, or credited.

(e). Require every such corporation to file with the Board an annual report setting forth such information as the Board may require, verified by the oath of the president and general manager or receiver, if any, thereof, or by the person required to file the same. Such report shall be in the form, cover the period, and be filed at the time prescribed by the Board.

Requiring annual reports.

(f). From time to time make, amend, and repeal rules and regulations for carrying into effect the provisions of this act.

Rules and regulations.

SEC. 10. The Board shall fix the maximum and minimum purchase price to be charged for the farms sold by such corporation. Such minimum purchase price shall be determined upon the basis of the actual final cost of the project so as to secure, together with all other income of the corporation, a sufficient income to meet all necessary payments to be made by said corporations, as herein prescribed, and such purchase prices shall be subject to revision by the Board from time to time. The payments to be made by such corporation shall be (a) all fixed charges and all operating and maintenance charges and expenses, which shall include taxes, assessments, insurance, amortization charges in amounts approved by the Board to amortize the mortgage indebtedness in whole or in part, depreciation charge, if, when, and to the extent deemed necessary by the Board; reserves, sinking funds, and corporate expenses essential to operation and management of the project in amounts approved by the Board. (b) A dividend, if any, not exceeding all the maximum fixed by this act upon the stock of the corporation allotted to the project by the Board. (c) Where feasible, in the discretion of the Board, a sinking fund in an amount to be fixed by the Board for the gradual retirement of the stock and income debentures of the corporation to the extent permitted by this act, or specified in the issues outstanding.

Price fixing for farms sold.

Determination of payments made by corporations.

Dividends.

Sinking funds

SEC. 11. (1). Reorganization of limited dividend and/or non-dividend companies incorporated under this act shall be subject to the supervision and control of the Board and no such reorganization shall be had without its authorization.

Reorganization of corporations.

(2). Upon all such reorganizations the amount of capitalization, including therein all stocks, income debentures and bonds and other evidences of indebtedness, shall be such as is authorized by the Board, which, in making its determination, shall not exceed the fair value of the property involved.

Approval of financing plan of reorganization.

SEC. 12. Whenever the Board shall be of the opinion that any such limited dividend and/or non-dividend company is failing or omitting, or about to fail or omit, to do anything required of it by law or by order of the Board, and is doing or about to do anything, or permitting anything or about to permit anything to be done, contrary to or in violation of law or of any order of the Board, or which is improvident or prejudicial to the in-

Power of Board to enjoin illegal acts of corporations.

Procedure.	<p>terests of the public, the lien holders or the stockholders, it may commence an action or proceeding in the Superior Court of the county in which the said company is located, in the name of the Board for the purpose of having such violations or threatened violations stopped and prevented by mandatory injunction. The Board shall begin such action or proceeding by a petition and complaint to the said Superior Court, alleging the violation complained of and praying for appropriate relief by way of mandatory injunction. It shall thereupon be the duty of the court to specify the time, not exceeding thirty days after service of a copy of the petition and complaint, within which the corporation complained of must answer the petition and complaint.</p>
Court hearing on injunction petition.	<p>In case of default in answer or after answer, the court shall immediately inquire into the facts and circumstances in such manner as the court shall direct without other or formal pleadings, and without respect to any technical requirements. The final judgment in any such action or proceeding shall either dismiss the action or proceeding or direct that a mandatory injunction be issued as prayed for in the petition and complaint, or in such modified or other form as the court may determine will afford appropriate relief.</p>
Judgment.	
Acquisition by corporations of property for projects.	<p>SEC. 13. When the Board shall have approved a project for the construction or establishment of a rural community or communities presented it by a limited dividend and/or non-dividend company, such company may undertake the acquisition of the property needed for said project. Such property may be acquired by gift, bequest, or purchase, or, in the case of limited dividend and/or non-dividend companies engaged in the construction and development of rural communities, by the exercise of the power of eminent domain under and pursuant to the law providing for the appropriation or condemnation of private property by corporations with specific authorization by the Board to be in the public interest and necessary for the public use.</p>
Power of eminent domain.	
Filing application for charter.	<p>SEC. 14. Any number of natural persons, not less than three, a majority of whom are citizens of the United States, may become a corporation by subscribing, acknowledging, and filing in the office of the Secretary of State articles of incorporation, hereinafter called "articles," setting forth the information required by the general corporation act of the State, except as herein modified or changed:</p>
Contents.	
Purposes of incorporation enumerated.	<p>(a). The purposes for which a limited dividend and/or non-dividend rural development company is to be formed shall be as follows: To acquire, construct, maintain, and operate housing projects, subsistence homesteads and organized rural rehabilitation or community projects, and to establish, loan, make loans for, and to assist in the establishment of small indi-</p>

vidual farms and farm homes, together with the necessary buildings and other structures, livestock, equipment, implements and machinery, materials, supplies, facilities, medical, social and educational centers, coöperative enterprises and commercial establishments essential to the growth and development of said rural rehabilitation or community projects, when authorized by and subject to the supervision of the Board of Rural Rehabilitation.

(b). Preference shall be given to applicants who are married or who have dependent families, have good moral character, and are experienced in farming and familiar with farm operations, or who are or recently were farmers, farm tenants, share croppers, or farm laborers or good families of small incomes who will contribute to social advantages of the community, and each of whom may be approved by designated representatives of the Federal and State Agricultural Extension Service.

Preference to applicants possessing certain qualifications.

(c). The capital stock may consist of one or more classes, the shares of which shall have a par value.

Capital stock.

(d). Articles of incorporation shall contain a declaration that the corporation has been organized to serve a public purpose, and that it shall remain at all times subject to the supervision and control of the Board or of other appropriate State authority; that all real estate acquired by it and all structures erected by it shall be deemed to be acquired for the purpose of promoting the public health and safety and satisfactory social and agricultural conditions, subject to the provision of the State Rural Rehabilitation Law; and that the stockholders of this corporation shall be deemed, when they subscribe to and receive the stock thereof, to have agreed that they shall at no time receive or accept from the company, in repayment of their investment in its stock, any sums in excess of the par value of the stock, together with cumulative dividends at a rate not in excess of six per centum per annum, and that any surplus in excess of such amount, if said company shall be dissolved, shall revert to the State of North Carolina, or to such Federal Department or Agency that may have provided the funds for establishing a rural community as herein contemplated.

Declaration as to serving a public purpose.

Restriction on income from stock.

Disposition of surplus over 6%.

(e). Any company formed under this act may, subject to the approval of the Board, borrow funds and secure the repayment thereof by bonds and mortgages, or by an issue of bonds under trust indenture. The bonds so issued and secured and the mortgage or trust indentures relating thereto may create a first or senior lien and a second or junior lien upon the real property embraced in any project or projects. Such bonds and mortgages may contain such other clauses and provisions as shall be approved by the Board, including the right to assignment of rents and entry into possession in case of default;

Power to borrow money and issue bonds secured by mortgage.

Details of bond issues.

Amortization.	but the operation of the rural community projects in the event of such entry by mortgagee or receiver shall be subject to the regulation of the Board under this act. Provisions for the amortization of the bonded indebtedness of companies formed under this act shall be subject to the approval of the Board, and the amortization period shall begin three years after the farm family or families are established on the land and continue semi-annually up to a limit of forty years.
Application of general corporation laws.	(f). The provisions of the general corporation act, as hereafter from time to time amended, shall apply to limited dividend and/or non-dividend rural rehabilitation companies, except where such provisions are in conflict therewith.
Dividends on stock restricted.	SEC. 15. No stockholder in any company formed hereunder shall receive any dividend, or other distribution based on stock ownership, in any one year in excess of six per centum per annum, except that when in any preceding year dividends, the amount prescribed in the articles of incorporation, shall not have been paid on the said stock, the stockholders may be paid such deficiency without interest out of any surplus earned in any succeeding years.
Issuance of stock and bonds regulated.	SEC. 16. No limited dividend and/or non-dividend company incorporated under this act shall issue stock, bonds, or income debentures except for money, services, or property actually received for the use and lawful purpose of the corporation. No stock, bonds, or income debentures shall be issued for property or services except upon a valuation approved by the Board of Rural Rehabilitation and such valuation shall be used in computing actual or estimated cost.
Exchange of stock and bonds for income debenture certificates.	SEC. 17. The articles of incorporation may authorize the issuance of income debenture certificates bearing no greater interest than five per centum per annum. After the incorporation of a limited dividend rural rehabilitation company, the directors thereof may, with the consent of two-thirds of the holders of any preferred stock that may be issued and outstanding, offer to the stockholders of the company the privilege of exchanging their preferred and common stock in such quantities and at such times as may be approved by the Board of Rural Rehabilitation for such income debenture certificates, whose face value shall not exceed the par value of the stock exchanged therefor.
Restrictions on corporations.	SEC. 18. No limited dividend nor non-dividend company incorporated shall under this act:
Approval of Board before acquiring property.	(1). Acquire any real property or interest therein unless it shall first have obtained from the Board a certificate that such acquisition is necessary or convenient for the public purposes defined in this act.

(2). Sell, transfer, assign, or lease any real or personal property without first having obtained the consent of the Board, *Provided, however*, that leases and/or sales conforming to the regulations and rules of the Board and for actual occupancy by the lessees and/or purchasers may be made without the further consent of the Board. Any conveyance, incumbrance, lease or sub-lease made in violation of the provisions of this section, and any transfer or assignment thereof, shall be void.

Alienation of property restricted.

(3). Charge or accept any rental, purchase price, or other charge in excess of the amounts prescribed by the Board, except for the insurance of mortgage loans as provided under the Federal Housing Act.

Rentals and purchase price subject to approval of Board.

(4). Pay interest returns on its mortgage indebtedness and its income debenture certificates at a higher rate than six per centum per annum.

Interest rate on debts limited.

(5). Issue its stock debentures and bonds covering any project or projects undertaken by it in an amount greater in the aggregate than the total actual final cost of such project, including the lands, improvements, charges for financing and supervision approved by the Board and interest and other carrying charges during construction and the necessary supervision of the project or projects thereafter.

Supervision of bonds and projects.

(6). Mortgage any real property or issue any securities or evidences of indebtedness without first having obtained the approval of the Board.

Approval of mortgages.

(7). Enter into contracts for the construction of rural community projects or for the payments of salaries to officers or employees except subject to the inspection and revision of the Board and under such regulations as the Board from time to time may prescribe.

Supervision over construction and salaries paid.

(8). Voluntarily dissolve without first having obtained the consent of the Board.

Dissolution.

(9). Make any guaranty without the approval of the Board.

Guaranties.

SEC. 19. The amount of net earnings transferable to surplus in any year after making or providing for the payments specified in subdivisions (a), (b), and (c) of Section ten (10) of this act shall be subject to the approval of the Board. The amount of such surplus shall not exceed fifteen per centum of the outstanding capital stock and/or income debentures of the corporation, but the surplus so limited shall not be deemed to include any increase in assets due to the reduction of mortgage or amortization or similar payments. On dissolution of any limited dividend and/or non-dividend company the stockholders and income debenture certificate holders shall in no event receive more than the par value of their stock and debentures plus accumulated, accrued, and unpaid dividends or interest thereon less any payment or distributions theretofore made other than

Earnings transferable to surplus.

Amount limited.

Distribution upon dissolution restricted.

Surplus covered
into general
fund of State.

by dividends provided in Section fifteen (15), and any remaining surplus or other undistributed earnings shall be paid into the general fund of the State of North Carolina, or shall be disposed of in such other manner as the Board may direct and the Governor may approve.

Board to defend
foreclosure
actions.

SEC. 20. (1). In any foreclosure action the Board shall be a party defendant; and such Board shall take all steps in such action necessary to protect the interest of the public therein, and no costs shall be awarded against the Board. Foreclosure shall not be decreed unless the court to which application therefor is made shall be satisfied that the interests of the lienholder or holders cannot be adequately secured or safeguarded except by the sale of the property. In any such proceeding the court shall be authorized to make an order increasing the sale price to be charged for the farms, etc., in the project involved in such foreclosure, or appoint a receiver of the property, or grant such other and further relief as may be reasonable and proper. In the event of a foreclosure sale or other judicial sale, the property shall, except as provided in the next succeeding paragraph of this section, be sold to a limited dividend and/or non-dividend corporation organized under this act, *provided* such corporation shall bid and pay a price for the property sufficient to pay court costs and all liens on the property with interest. Otherwise the property shall be sold free of all restrictions imposed by this act.

Restrictions on
foreclosure
decrees.

Appointment
of receivers.

Foreclosure
sales regulated.

Unrestricted
rights of certain
mortgagees.

(2). Notwithstanding the foregoing provisions of this section, wherever it shall appear that a corporation, subject to the supervision either of the State Insurance Department or State Banking Department, or the Federal Government or any agency or department of the Federal Government, shall have loaned on a mortgage, which is a lien upon any such property, such corporation shall have all the remedies available to a mortgagee under the laws of the State of North Carolina, free from any restrictions contained in this section, except that the Board shall be made a party defendant and that such Board shall take all steps necessary to protect the interests of the public, and no costs shall be awarded against it.

Application to
Board for one
corporation to
purchase property
of another.

SEC. 21. Before any limited dividend or non-dividend corporation incorporated under this act shall purchase the property of any other limited dividend or non-dividend corporation, it shall file an application with the Board in the manner hereinbefore provided as for a new project, and shall obtain the consent of the Board to the purchase and agree to be bound by the provisions of this act, and the Board shall not give its consent unless it is shown to the satisfaction of the Board that the project is one that can be successfully operated according to the provisions of this act.

SEC. 22. In the event of a judgment against a limited dividend or non-dividend corporation in any action not pertaining to the collection of a mortgage indebtedness, there shall be no sale of any of the real property of such corporation except upon sixty days written notice to the Board. Upon receipt of such notice the Board shall take such steps as in its judgment may be necessary to protect the rights of all parties.

Notice to Board required before execution of judgment against corporations.

SEC. 23. The Board may charge and collect from a limited dividend or non-dividend corporation, incorporated under this act, reasonable fees in accordance with rates to be established by the rules of the Board for the examination of plans and specifications and the supervision of construction in an amount not to exceed one-quarter of one per cent of the cost of the project; for the holding of a public hearing upon application of a limited dividend or non-dividend corporation an amount sufficient to meet the reasonable cost of advertising the notice thereof and of the transcript of testimony taken thereat; for any examination or investigation made upon application of a limited dividend or non-dividend corporation and for any act done by the Board, or any of its employees, in performance of their duties under this act an amount reasonably calculated to meet the expense of the Board incurred in connection therewith. IN NO EVENT SHALL ANY PART OF THE EXPENSES OF THE BOARD EVER BE PAID OUT OF THE STATE TREASURY. The Board may authorize a limited dividend or non-dividend corporation to include such fees as part of the cost of a project, or as part of the charges specified in Section ten (10) of this act, pursuant to rules to be established by the Board.

Fees charged corporations by Board for examination of plans and supervision of construction and for other purposes.

State not liable for Board expenses.

SEC. 24. The provisions of this act shall be severable and if any of its provisions shall be held to be unconstitutional the decision so holding shall not be construed to affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provisions not been included therein.

Constitutional parts of Act upheld.

SEC. 25. The corporation existence of any corporation authorized hereunder shall not extend beyond sixty years from the date of incorporation, and promptly upon such termination the corporation shall be liquidated and its assets distributed as provided herein, unless general corporation laws, by approval of the State Board of Rural Rehabilitation, should grant an extension for an additional period of time.

Corporate existence limited.

Extensions.

Conflicting laws repealed.

SEC. 26. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 27. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 600

CHAPTER 460

AN ACT TO PROVIDE A FUND FOR THE REPAYMENT OF CERTAIN TAXES COLLECTED THROUGH MIS-TAKE AND WITHOUT AUTHORITY OF LAW.

Preamble: Wrongful collection of taxes on crab fishing.

Whereas, during the years one thousand nine hundred and thirty-three, one thousand nine hundred and thirty-four, and one thousand nine hundred thirty-five, certain privilege taxes were collected by the Fisheries Department of the Department of Conservation and Development upon persons and concerns engaged in the crab fishery, and the said collection was made under a misapprehension of law, and the tax was not imposed by law, and there is no provision in the law for repayment of taxes from that Department and a refund thereof is just and proper to be made to the persons out of whom the tax was collected: *Now, therefore*,

No law permitting refund.

The General Assembly of North Carolina do enact:

Refund appropriated from general fund.

SECTION 1. A refund of the said taxes, in the total amount of three thousand eighty-one dollars and twelve cents (\$3,081.12), is hereby authorized and directed to be made, and there is appropriated out of the general funds of the State the said amount to be applied to said refund.

Warrants to be drawn for refund to proper parties.

SEC. 2. Upon the approval of the Director of the Department of Conservation and Development upon proper evidences made to him of the payment of the said tax, a warrant shall be issued upon the Treasurer of the State to such person for the refund of the tax, and shall be approved and paid as other warrants upon the State Treasurer.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 610

CHAPTER 461

AN ACT TO AMEND CONSOLIDATED STATUTE NUMBER 6055, SUB-SECTION (a 26) AND CONSOLIDATED STATUTE NUMBER 6055, SUB-SECTION (a 27) AS APPLICABLE TO HOLDING GENERAL ELECTIONS IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statute Number 6055, Sub-section (a 26) be amended by exempting Cherokee County from the said act, and that none of the said act shall apply to Cherokee County.

C. S. 6055,
amended, as to
elections in Chero-
kee County.

SEC. 2. That Consolidated Statute Number 6055, Sub-section (a 27) be amended by exempting Cherokee County from the said act, and that none of the said act shall apply to Cherokee County.

Again amended

SEC. 3. That in lieu of Consolidated Statute Number 6055, Sub-section (a 26) and (a 27) the following be enacted: That the Registrars of the several precincts of Cherokee County shall require an elector applying for assistance in marking his or her ballots, to take an oath or affirmation that he or she is unable to read or write or by infirmity, or any other good reason, is unable to mark his or her ballots, said oath or affirmation being satisfactorily made; then and in that event, the said Registrar may upon request of such elector, assist the elector in the preparation of his or her ballots, or the Registrar may in his discretion designate one of the poll holders of same political party as the elector, to assist the elector in preparing his or her ballots.

Oath of voters
required before
assistance allowed.

SEC. 4. That the Registrar may appoint as many clerks or assistants as said Registrar may deem necessary for holding said election, not to exceed one such clerk or assistant for each one hundred and fifty qualified electors in the precinct, such clerk or assistants to do such work as may be designated by the Registrar except that said clerk or assistant shall not be allowed in the booth with a voter or in any way give any assistance in preparing a ballot for an elector.

Appointment of
clerks and
assistants.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 625

CHAPTER 462

AN ACT TO AMEND HOUSE BILL EIGHT HUNDRED AND ELEVEN, ENTITLED "AN ACT TO ENLARGE THE TERM OF OFFICE OF THE SEVERAL REGISTERS OF DEEDS OF THIS STATE," RATIFIED MAY NINTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

The General Assembly of North Carolina do enact:

H. B. 811, Public Laws 1935, amended, as to four-year term for Edgecombe County Register of Deeds.

SECTION 1. That section one of House Bill eight hundred and eleven, entitled "An act to enlarge the term of office of the several Registers of Deeds of this State," ratified May ninth, one thousand nine hundred thirty-five, be and the same is hereby amended by striking out after the word "Davidson" and before the word "Halifax" the word "Edgecombe."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 258

CHAPTER 463

AN ACT TO AMEND CHAPTER TWO HUNDRED AND TWENTY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE OF NORTH CAROLINA, RELATING TO THE STERILIZATION OF PERSONS MENTALLY DEFECTIVE.

The General Assembly of North Carolina do enact:

Ch. 224, Public Laws 1933, amended, as to sterilization of mental defectives.

SECTION 1. That Section four of Chapter two hundred and twenty-four, Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting after the period in line four and before the word "If" in the same line, the following sentence:

Persons qualified to act as petitioner.

"If the person upon whom the operation is to be performed is an inmate or patient of a charitable or penal institution supported by the county, the executive head of such institution or his duly authorized agent, or the county superintendent of welfare or such other official performing in whole or in part the functions of such superintendent of the county in which such county institution is situated, shall act as petitioner in instituting proceedings before the Eugenics Board."

Again amended.

SEC. 2. That Section eight of Chapter two hundred and twenty-four, Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, be and the same is hereby amended to read as follows:

"Proceedings under this act shall be instituted by the petition of said petitioner to the Eugenics Board. Such petition shall be in writing, signed by the petitioner and duly verified by his affidavit to the best of his knowledge and belief. It shall set forth the facts of the case and the grounds of his opinion. The petition shall also contain a statement of the mental and physical status of the patient verified by the affidavit of at least one physician who has had actual knowledge of the case and who in the cases of inmates or patients of institutions described in Section one of this act may be a member of the medical staff of said institution. The Eugenics Board may require that the petitioner submit additional social and medical history in regard to the inmate, patient or individual resident and his family. The prayer of said petition shall be that an order be entered by said Board authorizing the petitioner to perform, or to have performed by some competent physician or surgeon to be designated by him in the petition or by said Board in its order upon said inmate, patient or individual resident named in said petition in its discretion that the operation of sterilization or asexualization as specified in Section one of this act which shall be best suited to the interests of the said inmate or patient or to the public good."

Proceedings regulated.

Petition to be verified.

Contents.

Prayer of petition as to operation.

SEC. 3. That Section nine of Chapter two hundred and twenty-four, Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, be and the same is hereby amended by adding at the end of the first paragraph thereto the following:

Again amended.

"It shall be sufficient service if the copy of said petition and notice in writing be delivered to said inmate, patient or individual resident, and it shall not be necessary to read the above mentioned document to said patient, inmate or individual resident."

Service on inmates.

SEC. 4. That section thirteen of Chapter two hundred and twenty-four, Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, be and the same is hereby amended by adding after the word "decision" in line thirty-five the words, "unless appealed from," and that Section thirteen be further amended and the same is hereby amended by striking out the second paragraph beginning with the words, "the said Superior Court" and substituting in lieu thereof the following:

Again amended.

"The presiding Judge of said Superior Court may hear the appeal upon affidavit or oral evidence and in determining such an appeal may consider the record of the proceedings before the Eugenics Board, including the evidence therein appearing together with such other legal evidence as may

Appeals to Superior Court.

Hearing may be secret.	be offered to the said Judge by any party to the appeal. In hearing such an appeal the general public may be excluded and only such persons admitted thereto as have direct interest in the case."
Again amended.	SEC. 5. That Section fourteen of Chapter two hundred and twenty-four, Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, be and the same is hereby amended by striking out all the first paragraph of Section fourteen which reads:
Superior Court restricted to matters of law.	"In the proceedings before the Superior Court the record of the proceedings before said Board shall be conclusive and binding as to all questions of fact. The Superior Court shall pass upon and review only questions of law."
Again amended.	SEC. 6. That Section nine of Chapter two hundred and twenty-four, Public Laws of North Carolina, Session one thousand nine hundred and thirty-three, be and the same is hereby amended by adding at the end of said section the following:
No petition and hearing required where next of kin applies.	" <i>Provided</i> , that the procedure described in this section shall not be necessary in the case of any operation for sterilization or asexualization provided for in this act if the parent, legal or natural guardian, or spouse or next of kin of the inmate, patient or non-institutional individual shall submit to the superintendent of the institution of which the subject is a patient or inmate or to the superintendent of public welfare of the county in which the subject is residing, regardless of whether the subject is a legal resident of such county, a duly witnessed petition requesting that sterilization or asexualization be performed upon said inmate, patient or non-institutional individual, <i>provided</i> the other provisions of this act are complied with. Any operation authorized in accordance with this proviso may be performed immediately upon receipt of the authorization from the Eugenics Board."
Performance of operation.	
Existing rights of surgeons unaffected.	SEC. 7. That nothing in this act shall, in any way, interfere with any surgeon in the removal of diseased pathological tissue from any patient.
	SEC. 8. This act shall take effect from and after the date of its ratification.
	Ratified this the 11th day of May, A. D. 1935.

S.B. 633

CHAPTER 464

AN ACT TO AMEND SECTION FIFTY-THREE, CHAPTER FOUR, PUBLIC LAWS OF NORTH CAROLINA, SECTION TWO HUNDRED TWENTY-ONE (e) OF MICHIE'S CODE, RELATIVE TO ENFORCEMENT OF LIABILITY OF BANK DIRECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section fifty-three of Chapter four, Public Laws of North Carolina, Session one thousand nine hundred twenty-one, same being section two hundred twenty-one (e) of Michie's Code be amended by adding a new sentence at the end of said section as follows: "Any aggrieved stockholder in any bank in liquidation may prosecute an action for the enforcement of the provisions of this section. Only one such action may be brought. The procedure shall follow as nearly as may be that prescribed by section two thousand five hundred forty-five of the Consolidated Statutes, relative to suits on bonds of contractors with municipal corporations."

Ch. 4, Public Laws 1921, and C. S. 221, amended.

Enforcement of liability of bank directors

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 635

CHAPTER 465

AN ACT TO PERMIT THE ADVERTISING OF ALCOHOLIC BEVERAGES PERMITTED TO BE SOLD AND DISTRIBUTED UNDER THE LAWS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION. 1. That it shall be lawful for newspapers, magazines and periodicals to accept and publish advertisements relating to wines, beers and other alcoholic beverages permitted to be sold and distributed under the laws of North Carolina.

Advertising of alcoholic beverages permitted in State.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 638

CHAPTER 466

AN ACT TO AMEND SENATE BILL NUMBER FIVE HUNDRED NINETY-SEVEN RATIFIED ON MAY TENTH, ONE THOUSAND NINE HUNDRED THIRTY-FIVE, BY CLARIFYING THE WORDING OF SECTION THREE THEREOF AND AMENDING SECTION SIX THEREOF.

The General Assembly of North Carolina do enact:

S. B. 597, Public
Laws 1935,
amended.

Application for
right to manu-
facture wines.

Classified
as food.

Again amended.

Conflicting laws
repealed.

SECTION 1. That Senate Bill Number five hundred ninety-seven passed by the Legislature of North Carolina and ratified on May tenth, one thousand nine hundred thirty-five, is hereby amended by striking out all of Section three thereof and inserting in lieu thereof the following: "Any person, firm or corporation authorized to do business in the State may, under regulations prescribed by the Commissioner of Agriculture and approved by the Governor, engage in the business of manufacturing and producing wines and ciders by natural fermentation from the juices of fruits, grapes and berries grown within the State, and such wines and ciders shall be classified and recognized as food and distributed as such."

SEC. 2. That Section six of said Senate Bill Number five hundred ninety-seven be amended by striking out the words "manufacture or" immediately preceding the word "sale" therein.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1361

CHAPTER 467

AN ACT RELATING TO THE APPOINTMENT OF GUARDIANS.

The General Assembly of North Carolina do enact:

C. S. 2150,
amended.

Appointment of
guardians by
Clerk Superior
Court.

SECTION 1. That section two thousand one hundred and fifty of the Consolidated Statutes of North Carolina is hereby amended by adding at the end of said section the following: "Provided that guardians may be appointed either by the Clerk of the Superior Court in the county in which the infants, idiots, lunatics or inebriates reside, or if the guardian be the next of kin of the infant or a person designated by him or her in writing filed with the Clerk, by the Clerk of the

Superior Court in any county in which is located a substantial part of the estate belonging to such infants, idiots, lunatics, or inebriates.”

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1483

CHAPTER 468

AN ACT TO CLARIFY A CONFLICTING PROVISION OF SECTION ONE HUNDRED AND TWENTY-ONE OF THE REVENUE ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred and twenty-one of Committee Substitute for House Bill number thirty-two entitled “A bill to be entitled an act to raise revenue” be amended by striking out all of subsection (c) down to and including the word “employed” in line twenty-five of the printed committee substitute bill.

H. B. 32, Public
Laws 1935,
Revenue Act,
amended.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1044

CHAPTER 469

AN ACT AUTHORIZING THE BOARDS OF COMMISSIONERS OF DRAINAGE DISTRICTS TO ADJUST DELINQUENT ASSESSMENTS MADE IN SAID DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of Commissioners of any drainage district may, in connection with the issuance of bonds for the purpose of refunding outstanding bonds of the district, and in addition to preparing a new assessment roll, for the payment of principal and interest of such refunding bonds, and when the bonds so refunded constitute all of the bonds of the district for which an assessment has been made against property therein, adjust the uncollected delinquent installments of the assessment made upon property in the district, for the payment of principal and interest of the bonds so refunded and for other purposes authorized by law before said bonds were refunded. The adjustment of such delinquent assessments may include reduction of the principal amount of the delinquent installments, not exceeding fifty per

Adjustment of
delinquent assess-
ments in drainage
districts
authorized.

Maximum prin-
cipal reduction.

Interest added to new installments.

Costs added.

Date of delinquency determined.

Extension of adjusted installments.

Maximum extension.

Annual installments on reduced assessments.

Interest added.

Collection of new installments.

Special fund set up.

Distribution of collections.

Approval of adjustments by Local Government Commission.

Audit ordered in Pitt County Drainage District No. 2.

Bonds in default.

centum thereof, to which reduced installments shall be added interest computed thereon, at a rate not less than the rate of interest of the refunding bonds, from the date of delinquency of said installments to the date of the refunding bonds, and shall include any costs legally incurred for the collection of the same; the date of delinquency shall be deemed to be the first day of December following the date upon which each of said installments became due: *Provided, however*, all delinquent installments of such assessment shall be adjusted on the same basis and by the same method.

SEC. 2. That upon adjustment of delinquent installments of any assessment as provided herein, the payment of all delinquent installments so adjusted may be extended over a period not exceeding the life of the issue of refunding bonds, but in no event over a period exceeding twenty years. Such extension shall be made by the preparation of assessment rolls, which shall provide for the payment of installments so adjusted in equal annual installments which shall become due annually on September first, in accordance with the original assessment, and shall bear interest at the rate of four per centum per annum from December first following their due date until paid. Such assessment rolls shall be prepared and filed with the Sheriff and the Clerk of Superior Court and receipts shall be prepared and the same shall be collected in the same manner as other assessments of the district.

SEC. 3. That the collection of assessments adjusted under this act and of interest accrued under section two of this act shall be set aside in a fund and shall be applied as follows: one-third of such collections may be used solely for operating and administrative expenses of the district, but the remaining two-thirds thereof shall be reserved as additional security for the payment of the refunding bonds, or for the purchase and retirement of such refunding bonds, at prices not exceeding par and accrued interest.

SEC. 4. That any adjustments of delinquent assessments under the provisions of this act shall be effective only upon approval of the Local Government Commission.

SEC. 4 (a). That as soon as practicable after the ratification of this act, the Board of Commissioners of Pitt County shall cause an audit to be made of the affairs of Drainage District Number Two, Pitt County, created and existing under authority of article three of chapter ninety-four of the Consolidated Statutes and amendments thereto, default having been made in the payment of the outstanding drainage bonds of said district and in the payment of interest thereon, such default having continued for a period

of sixty days from the maturity date of the obligation, and upon the completion of said audit, the said commissioners shall take over in detail the assets of said District Number Two and the management thereof in lieu of the Board of Drainage Commissioners of said District, and shall administer all of the affairs of such District until default is overcome and the affairs of said district indicate solvency as contemplated by said law, and compensation shall be the same as is charged for collecting taxes and/or foreclosure of delinquent taxes in other districts in the county.

Management to be taken over by County Commissioners.

SEC. 4 (b). The assessments made under this act shall in no instance, and against no piece of property, be greater in amount than that per cent which the per cent assessment authorized by this act bears to the unpaid original assessment upon each piece or tract of property within the district. In no instance, either under this act or any other law, shall any reassessment be made upon any piece of property for the purpose of providing money for the same purpose for which the original assessment was made, when the original assessment upon said property has been paid, or shall be paid prior to such general reassessment, nor to the extent that the original assessment has been paid.

Amount of assessments limited.

Re-assessments regulated.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed, but nothing in this act shall be construed as repealing or amending Chapter 504 of the Public Laws of 1933, and said chapter is hereby re-enacted.

Conflicting laws repealed.

Ch. 504, Public Laws 1933, re-enacted.

SEC. 6. That the provisions of this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1056

CHAPTER 470

AN ACT TO AUTHORIZE CORPORATE AGENCIES OF THE UNITED STATES, AND CORPORATIONS AND AGENCIES RECEIVING AID FROM THE UNITED STATES TO EXERCISE THE POWER OF EMINENT DOMAIN UNDER CERTAIN CONDITIONS AND SUBJECT TO CERTAIN RESTRICTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. *Short Title.* This act may be referred to as the "Public Works Eminent Domain Law."

Title of Act.

SEC. 2. *Finding and Declaration of Necessity.* (a) It is hereby declared that widespread unemployment exists throughout the State, making it impossible for many people in the

Public emergency declared in unemployment.

Necessity for public works projects.	State to support themselves and their families; that these conditions create a public emergency and constitute a menace to the health, safety, morals and welfare of the people of the State; that it is essential that public works projects, financed in whole or in part by the United States of America or by the State, be commenced as soon as possible in order to reduce and relieve this unemployment and prevent irreparable injury to the people of the State; that to this end, it is necessary to provide a method for the expeditious acquisition of any lands necessary for such public works projects; that such public works projects are hereby declared to be in furtherance of the public welfare and to be public uses and purposes for which public money may be spent and private property acquired; and the necessity in the public interest for the provision hereinafter enacted is hereby declared as a matter of legislative determination.
Necessity for providing for acquisition of needed lands.	
Declaration of unsafe dwelling accommodations.	(b). Without limitation upon the generality of the foregoing paragraph hereof, it is hereby declared that insanitary or unsafe dwelling accommodations exist in various areas of the State and that consequently many persons of low income are forced to reside therein; that these conditions cause an increase in and spread of disease and crime, constitute a menace to the health, safety, morals and welfare of the citizens of the State, impair economic values and are not being, and cannot within a reasonable time be corrected by the investment of private capital available for profit making enterprises; that the clearance, replanning and reconstruction of the areas in which insanitary or unsafe conditions exist and the provision of safe and sanitary dwelling accommodations for persons of low income are public uses and purposes for which private property may be acquired.
Increase of crime.	
Reconstruction declared public purpose.	
Definitions.	SEC. 3. <i>Definitions.</i> The following terms whenever used or referred to in this act shall have the following respective meanings unless a different meaning clearly appears from the context:
"Public works project."	(a). "Public works project" shall mean any work or undertaking which is financed in whole or in part by a Federal agency, as herein defined, or by a State public body, as herein defined.
"Federal agency."	(b). "Federal agency" shall mean the United States of America, the Federal Emergency Administration of Public Works, or any other agency or instrumentality, corporate or otherwise, of the United States of America.
"State public body."	(c). "State public body" shall mean this State or any county, city, town, municipal corporation, authority, or any other subdivision, agency, or instrumentality, corporate or otherwise, thereof.

(d). "Authorized corporation" shall mean any corporation or association engaged or about to engage in any public works project, as herein defined, for a public use: *Provided*, that the construction of said public works project and its conduct thereafter by the corporation or association shall be subject to regulation or supervision by a Federal agency, as heretofore defined, or a State Public Body, as herein defined, whether by virtue of an agreement, provision of law or otherwise.

"Authorized corporation."

(e). "Real property" or "property" or "land" shall include all lands, including improvements and fixtures thereon, lands under water, all easements and hereditaments, corporeal or incorporeal, and every estate, interest and right, legal or equitable, in lands or water, and all rights, interests, privileges, easements, encumbrances, and franchises relating to the same, including terms for years and liens by way of judgment, mortgage or otherwise.

"Real property,"
"property,"
"land."

(f). "Court" shall mean the Court in which jurisdiction over proceedings hereunder is vested by the provisions of section four hereof.

"Court."

(g). "Petitioner" shall mean the one by whom proceedings for the acquisition of real property, as herein defined, are instituted hereunder pursuant to the provisions of section four hereof:

"Petitioner."

SEC. 4. *Filing of Petition: Jurisdiction of Court: Entry upon land by Petitioner.* Any Federal agency, State public body or authorized corporation may institute proceedings hereunder for the acquisition of any real property necessary for any public works project.

Proceedings for exercise of power of eminent domain.

Such proceedings may be instituted in the Superior Court in any county in which any part of the real property or of the proposed public works project is situate. The court, whether during a term or during a vacation, shall cause said proceedings to be heard and determined without delay. All condemnation proceedings shall be preferred cases, and shall be entitled to precedence over all other civil cases.

Venue.

The petitioner may enter upon the land proposed to be acquired for the purpose of making a survey and of posting any notice thereon which is required by this act: *Provided*, that such survey and posting of notice shall be done in such manner as will cause the least possible inconvenience to the owners of the real property.

Immediate hearing.

Entry on property for survey.

Restrictions on such entry.

SEC. 5. *Form of Petition.* A proceeding may be instituted hereunder by the filing of a petition which shall be sufficient if it sets forth:

Form of petition.

(a). The name of the petitioner.

Petitioner's name.

Description of
property.

(b). A description of the property, sufficient for the identification thereof, to which there may be attached a plat or map thereof.

Declaration of
necessity.

(c). A statement that the acquisition of such property by the petitioner is necessary for a public works project and a brief general description of said public works project.

Procedure under
this Act.

(d). A statement that the proceedings are being instituted under this act.

Prayer for relief.

(e). A suitable prayer for relief.

Inclusion of
several parcels.

SEC. 6. *Inclusion of Several Parcels.* Any number of parcels of land, whether owned by the same or different persons and whether contiguous or not, may be included and condemned in one proceeding: *Provided*, such parcels are to be used for a single public works project.

Publication of
notice of pro-
ceedings.

SEC. 7. *Notice of Proceedings.* Notice of such proceedings shall be given by one publication in a newspaper having a general circulation in each county in which any part of the property sought to be condemned is located. Such publication shall be at least twenty days and not more than thirty days prior to the date set for the hearing of the validity of the proceedings. Such notice shall be in substantially the following form (the blanks being appropriately filled):

Form of notice.

TO WHOM IT MAY CONCERN:

As to filing
petition.

Notice is hereby given that.....
(here insert name of petitioner) has filed a petition in the above court under the Public Works Eminent Domain Law to acquire by condemnation for.....
(here give brief general description of the public works project for which the land is sought to be acquired) the following described land:

(Here describe the land sufficiently for the identification thereof. Such description may be by use of a plat or map.)

Time of hearing.

Notice is further given that on..... (here insert date of hearing, which must be at least twenty days and not more than thirty days after the date of publication) there will be a hearing in this court, at the opening thereof, for (1) determining the validity of said proceedings and the right of the petitioner, if it so elects, to take title to and possession of such property prior to final judgment, as authorized by section sixteen of said Public Works Eminent Domain Law, and any persons having any interest in or lien upon the above described property shall be deemed to have waived their rights thereafter to object to the court's decision with respect to such issues, unless prior to said date they shall have filed in writing with the Clerk of said Court their objections thereto; (2) the appointment of a Special

Special Master.

Master to determine the compensation to be awarded for such property and the persons entitled thereto; (3) the fixing of the date and place at which said Special Master shall hear and determine the compensation to be paid for such property and the person entitled thereto.

Hearing on compensation.

Notice is further given that all claims or demands for compensation because of the taking and condemnation of such property must be filed with the above court before

Requiring claims to be filed.

..... (here insert date fifteen days after the date above specified for the court hearing), or the same shall be deemed waived.

Dated, the day of, A. D.,

.....
Clerk of said Court.

Notice of such proceedings shall also be given (a) by posting a copy of the above notice in conspicuous places on the real property sought to be condemned, (b) by filing a copy thereof in the office of the Clerk of the Court in which such proceedings are pending, and (c) by filing a copy thereof in the proper office or offices for the filing of lis pendens in each county in which any part of the real property is situated.

Posting notice on property to be acquired.

Filing copies with C. S. C. and on lis pendens docket.

Such publication, posting and filing shall constitute a legal and sufficient notice to all persons having any interest in or lien upon the property described in said notice. The filing of such notice in the aforesaid county office shall also be a constructive notice of the proceeding to any person who subsequently acquires any interest in or lien upon said property, and the petitioner shall take all property condemned under this act free of the claims of any such person.

Constituted legal and sufficient notice.

SEC. 8. *Determination of Issues Raised by the Objections Filed.* All persons who have not filed written objections with the court prior to the time of the hearing specified in the notice prescribed by section seven hereof shall be deemed to have waived the right to file objections as to the sufficiency and validity of the petition, the proceedings and the relief sought thereby, and as to the right of the petitioner to take title and possession prior to final judgment, as authorized by section sixteen hereof.

Persons not filing objections concluded.

The court, at the time specified in said notice, after hearing and determining all issues of fact and law raised by the objections which have been filed, if any there be, shall enter a final judgment with respect to such issues, and thereafter there shall remain for determination only the amount of the compensation to be paid and the persons entitled thereto.

Final judgment after objections filed.

If any infant or other person under a legal disability shall not have appeared in the proceedings by his duly au-

Guardians for interests of minors.

thorized legal representative, the court shall appoint a guardian ad litem to represent such person's interest in the proceedings before the Special Master.

Naming Special Master to fix amount of damages.

SEC. 9. *Appointment of Special Master.* The court, at the time of said hearing, shall appoint a Special Master to fix the amount of damages and compensation for the taking and condemnation of the property described in the petition and the persons entitled thereto, and to report thereon to the court. The Special Master shall be a disinterested person not related to any one having an interest in or lien upon the property sought to be condemned. The compensation of said Special Master shall not exceed fifteen (\$15.00) dollars per day plus travel and subsistence expenses.

Qualifications.

Compensation.

Oath of office.

The Special Master immediately after his appointment shall subscribe to an oath that to the best of his ability he will truly find and return the compensation for the taking and condemnation of the property and the persons entitled thereto.

Notice of hearing by Special Master.

SEC. 10. *Notice of Hearing by Special Master.* Immediately after his appointment and taking of oath, the Special Master shall cause notice to be sent by registered mail to all persons who have appeared in the proceedings or to their attorneys of record and to all others having any interest in or lien upon the property sought to be condemned, as shown by the record of the proper county office or offices for the recording of documents pertaining to such real estate, and to all guardians ad litem appointed pursuant to the provisions of section eight hereof, such notice to be addressed to such persons at their respective last known addresses. Such notice shall be substantially in the following form (with the blanks appropriately filled):

Form of notice.

IN THE _____ COURT FOR THE _____
OF _____
TO WHOM IT MAY CONCERN:

Notice is hereby given that _____
(here insert name of petitioner) has filed a petition in the above court under the Public Works Eminent Domain Law to acquire by condemnation for _____
(here give brief general description of the public works project for which the land is sought to be acquired), the following described land:

(Here describe the land sufficiently for the identification thereof. Such description may be by use of a plat or map.)

All persons having an interest in or lien upon the above described property, for which compensation will be demanded, are hereby notified that all claims or demands for compensation by reason of the taking and condemnation of such prop-

erty shall be filed in writing with said court before _____
 _____ (here insert date at least fifteen days
 after the date set for the court hearing in the notice specified
 in section seven hereof), and shall be deemed waived unless so
 filed, and that on _____ a hearing will be held
 by the Special Master at _____ (insert
 time and place fixed by the court for such hearing in blanks)
 with respect to (1) the amount of compensation to be paid
 for the property sought to be condemned, and (2) the persons
 entitled to such compensation.

Dated _____ day of _____, A. D., _____.

Special Master appointed by said Court.

The Special Master shall also cause a copy of said notice
 to be posted in conspicuous places on the property sought to
 be condemned. Posting notice.
on property.

After such notice by mailing and posting, the Special
 Master, on the date for hearing specified in the aforesaid
 notice, shall proceed immediately to hear and determine the
 question of just compensation for the taking and condemna-
 tion of the property and the persons entitled to such compen-
 sation. To this end, the Special Master may issue subpoenas,
 administer oaths to witnesses, and receive evidence and cause
 same to be recorded. Hearing on
awards.

Judicial powers.

SEC. 11. *Evidence admissible before Special Master.* For
 the purpose of determining the value of the land sought to be
 condemned and fixing just compensation therefor, the follow-
 ing evidence (in addition to other evidence which is relevant,
 material and competent) shall be relevant, material and com-
 petent and shall be admitted and considered by the Special
 Master: Evidence admiss-
ible before
Special Master.

(a). Evidence that a building or improvement is unsafe
 or insanitary or a public nuisance, or is in a state of disre-
 pair, and of the cost to correct any such condition, notwith-
 standing that no action has been taken by local authorities
 to remedy any such condition. As to unsafe
condition of
buildings.

(b). Evidence that any State public body, charged with
 the duty of abating or requiring the correction of nuisances
 or like conditions or demolishing unsafe or insanitary struc-
 tures, issued an order directing the abatement or correction
 of any conditions existing with respect to said building or
 improvement or the demolition of said building or improve-
 ment, and of the cost which compliance with any such order
 would entail. Order of public
body condemning
buildings.

(c). Evidence of the last assessed valuation of the property
 for purposes of taxation and of any affidavits or tax returns
 of property. Last tax valuation
of property.

made by the owner in connection with such assessment which state the value of such property and of any income tax returns of the owner showing sums deducted on account of obsolescence or depreciation of such property.

Use of buildings for illegal purposes or overcrowding.

(d). Evidence that such buildings and improvements are being used for illegal purposes or are being so overcrowded as to be dangerous or injurious to the health, safety, morals or welfare of the occupants thereof and the extent to which the rentals therefrom are enhanced by reason of such use.

Terms of sale or lease of property and other lands in vicinity.

(e). Evidence of the price and other terms upon any sale or the rent reserved and other terms of any lease or tenancy relating to such property or to any similar property in the vicinity when the sale or leasing occurred or the tenancy existed within a reasonable time of the hearing.

Restrictions on increasing award.

The award of compensation shall not be increased by reason of any increase in the value of the property resulting from the public works project to be placed thereon.

No allowance for improvements after notice of proceedings.

No allowance shall be made for improvements begun on property after the publication of the notice specified in section seven hereof, except upon good cause being shown.

Filing of report of Special Master.

SEC. 12. *Report of Master.* The report of the Special Master must be filed with the Clerk of the Court in which said proceeding is pending within thirty days after the date of the taking of the oath, unless further time is granted by the court. The court shall grant additional time for the filing of the report only on a showing that the report cannot, with all due diligence, be prepared within the time fixed.

Extension of time for filing.

Notice to interested persons as to filing of report.

SEC. 13. *Notice of Report.* Upon the filing of such report by the Special Master, the court, without delay, shall fix a date for the hearing of any objections filed thereto. Notice that said report has been filed, that all objections thereto must be filed with the court within ten days after the date of the mailing of such notice and that the court has fixed a certain date (which shall be stated therein) for the hearing of such objections, shall be given by sending a copy of such notice by registered mail to all persons who have appeared in the proceeding or their attorneys of record at their last known addresses. Upon the expiration of ten days after the mailing of such notice, all objections to the report shall be deemed waived by all persons who have not filed written objections with the court.

Waiver of objections thereto.

Judgment when no objections filed.

SEC. 14. *Hearing of Objections by the Court.* If no objections are filed to the Special Master's report, the court (but only on motion of the petitioner unless title to the property has vested in the petitioner) shall enter a final judgment fixing the compensation to be paid for the property and the

persons entitled to such compensation. If any objections are filed to the Special Master's report, the court on the date specified in the aforesaid order shall hear and determine such questions of law and fact as are raised by such exceptions and may approve, disapprove or modify the Special Master's findings or may reject the Special Master's report in toto. In the event the Special Master's report is rejected in toto, the Court shall at once appoint another Special Master in the same manner that the first Special Master was appointed, and such Special Master shall have the same powers and duties as the Special Master first appointed, except that notice of the time for filing claims and of the hearing of the Special Master may be given by registered mail to all persons who have appeared in the proceedings or their attorneys of record at their last known addresses, and no other notice shall be necessary. If the court shall approve the Special Master's report, with or without modification, the court (but only on motion of the petitioner unless title to the property has previously vested in the petitioner) shall enter a final judgment, fixing the compensation to be paid for such property and the persons entitled to such compensation.

If title to said property has not previously been vested in the petitioner, the title and right to possession of said property shall vest in the petitioner immediately upon the entry of such final judgment and upon the deposit in court by the petitioner of the amount of the judgment fixed by the court as the compensation for such property. Upon the entry of such judgment and the vesting of title aforesaid, the court shall designate the day (not exceeding thirty days thereafter, except upon good cause shown) on which the parties in possession of said property shall be required to surrender possession to the petitioner.

SEC. 15. *Certified Copy of Judgment.* Upon the rendition of the final judgment vesting title in the petitioner, the clerk of the court shall make and certify, under the seal of the court, a copy or copies of such judgment, which shall be filed or recorded in the proper county office or offices for the recording of documents pertaining to the real property described therein, and such filing or recording shall constitute notice to all persons of the contents thereof. A copy of the judgment certified by the clerk of the court as aforesaid shall be competent and admissible evidence in any proceedings at law or in equity.

SEC. 16. *Declaration of Taking.* At any time at or after the filing of the petition referred to in section five hereof, and before the entry of final judgment, the petitioner may file

Hearing on objections filed.

Rejection of report and naming another Special Master.

Notice to interested persons.

Approval of report and entry of final judgment.

Vesting of title in petitioner.

Fixing day for surrender of property.

Filing certified copy of judgment in county registry.

Competent as evidence.

Declaration of taking filed by petitioner.

with the clerk of the court a declaration of taking signed by the duly authorized officer or agent of the petitioner declaring that all or any part of the property described in said petition is to be taken for the use of the petitioner.

Said declaration of taking shall be sufficient if it sets forth: (1) a description of the property, sufficient for the identification thereof, to which there may be attached a plat or map thereof; (2) a statement of the estate or interest in said property being taken; and (3) a statement of the sum of money estimated by the petitioner to be just compensation for the property taken.

Upon the filing of said declaration of taking and the deposit in court, to the use of the persons entitled thereto, of the amount of the estimated compensation stated in said declaration title to the property specified in said declaration shall vest in the petitioner and said property shall be deemed to be condemned and taken for the use of the petitioner, and the right to just compensation for the same shall vest in the persons entitled thereto. Upon the filing of the declaration of taking, the court shall designate a day (not exceeding thirty days after such filing, except upon good cause shown) on which the parties in possession shall be required to surrender possession to the petitioner. In the event that the petitioner is an authorized corporation, the court, prior to directing surrender of possession to the petitioner, shall require such security to be given, in addition to the amount deposited in court, as will reasonably assure the payment of any amount ultimately determined as the compensation to be paid.

The ultimate amount of compensation shall be fixed in the manner heretofore specified. If the amount so fixed shall exceed the amount so deposited in court by the petitioner, the court shall enter judgment against the petitioner in the amount of such deficiency, together with interest at the rate of six per centum per annum on such deficiency from the date of the vesting of title to the date of the entry of the final judgment (subject, however, to abatement for use, income, rents or profits derived from such property by the owner thereof subsequent to the vesting of title in the petitioner) and the court shall order the petitioner to deposit the amount of such deficiency in court.

SEC. 17. *Right to Dismiss.* At any time prior to the vesting of title to the property in the petitioner, the petitioner may withdraw or dismiss its petition with respect to any or all of the property therein described.

Contents.

Description of property.

Estate taken.

Amount of compensation.

Property deemed condemned.

Fixing day for surrender of property.

Giving security for compensation.

Method of paying compensation award.

Interest added.

Right of petitioner to dismiss proceedings.

SEC. 18. *Divesting Title of Owner.* Upon vesting of title to any property in the petitioner, all the right, title and interest of all persons having any interest therein or lien thereupon shall be divested immediately, and such persons thereafter shall be entitled only to receive compensations for such property.

Title of owner and lienholders divested.

SEC. 19. *Payment of Award into Court and Disbursement Thereof.* The payment into court by the petitioner of the amount of any award or the deposit into court by the petitioner of the amount of any award or the deposit in court of the amount estimated by the petitioner to be the just compensation for the property taken or condemned shall be deemed to be a payment or deposit of money for the use of the persons entitled thereto. Such payment or deposit shall constitute a payment to the persons entitled thereto to the extent of the moneys so paid or deposited into court.

Award payable in court.

Any such payment shall be as valid and effectual in all respects as if it were made by the petitioner directly to the person entitled thereto or, in the case of a person under legal disability, to his guardian; whether or not (a) such person or his whereabouts is known or unknown, (b) such person is under a legal disability, or (c) there are adverse or conflicting claims to such awards.

Constitutes full payment.

Protection of owners under disability.

The money paid into court shall be secured in such manner as may be directed by the court and shall be paid out by the Special Master to the persons found to be entitled thereto by the final judgment of the court.

Distribution by court.

SEC. 20. *Recovery of Award.* If an award shall be paid to a person not entitled thereto, the sole recourse of the person to whom it should have been paid shall be against the person to whom it shall have been paid. In such event the person entitled to the award may sue for and recover the same, with lawful interest and costs of suit, as such money had and received to his use by the person to whom the same shall have been paid.

Recovery of award paid to wrong person.

SEC. 21. *Appeal.* Any time within thirty days from the filing of any interlocutory or final order or judgment by the court, any person or persons of record in the proceedings, who shall have filed exceptions at any stage of the proceedings within the time and in the manner specified, may appeal therefrom, but only with respect to those questions or issues which were raised by such exceptions.

Right of appeal preserved.

The taking of an appeal shall not operate to stay the proceedings under this act except when the person or persons appealing shall have obtained a stay of the execution of the judgment or order appealed from, in which event the proceedings shall be stayed only with respect to the person or

Not to stay proceedings.

persons appealing and their respective interests in the proceedings. Upon the taking of an appeal the proceedings shall be deemed severed as to the person or persons appealing and their respective interests in the proceedings.

Effect of orders and judgments.

Any interlocutory or final order or judgment shall be final and conclusive upon all persons affected thereby who have not appealed within the time herein prescribed.

Appeal bond.

Any petitioner, other than an authorized corporation, may appeal without giving bond; but any other person or persons appealing shall give bond, with good and sufficient surety, to be approved by the court, conditioned to pay all costs taxed against appellant on such appeal.

Taxing costs.

SEC. 22. *Costs.* If the petitioner, prior to the making of the award, shall have tendered to an interested person for his property or deposited in court for such property an amount which such interested person refused to accept or agree to as just compensation, all costs shall be assessed against such person in the event that the aforesaid amount tendered or deposited is equal to or in excess of the award fixed or confirmed by the court with respect to such parcel.

Powers herein declared supplemental.

SEC. 23. *Powers Supplemental.* The powers conferred by this act shall be in addition and supplemental to and not in substitution for the power conferred by any other law. The power of eminent domain may be exercised hereunder, notwithstanding that any other law may provide for the exercise of said power for like purposes and without regard to the requirements, restrictions or procedural provisions contained in any other law.

Procedure under existing law.

Procedure hereunder, which is not prescribed herein, shall be that which is otherwise prescribed by the law of the State.

Valid parts of Act upheld.

SEC. 24. *Separability.* If any provision of this act, or the application of such provision to any person or circumstances, shall be held invalid, the remainder of the act, and the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby.

Right not to be exercised except upon finding of public necessity by Utilities Commission.

SEC. 25. *Emergency Clause.* Notwithstanding any finding of public convenience and necessity, either in general or specific, by the terms of this act, the right of eminent domain shall not be exercised unless and until a certificate of public convenience and necessity for such project has been issued by the Utilities Commission of North Carolina, and the proceedings leading up to the issuing of such certificate of pub-

lic convenience and necessity and the right to appeal therefrom shall be as now provided by law and said rights are hereby expressly reserved to all interested parties in said proceedings. That in addition to the powers now granted by law to the Utilities Commission of North Carolina, the said Utilities Commission is hereby vested with full power and authority to investigate and examine all projects set up or attempted to be set up under the provisions of this act and determine the question of the public convenience and necessity for said project.

SEC. 26. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1339

CHAPTER 471

AN ACT TO AMEND CHAPTER THREE HUNDRED AND THIRTY-THREE, PUBLIC LAWS OF NINETEEN HUNDRED AND TWENTY-NINE, AS AMENDED BY CHAPTER THREE HUNDRED AND THIRTY-SEVEN, PUBLIC LAWS OF NINETEEN HUNDRED THIRTY-THREE, RELATIVE TO THE FUR BEARING INDUSTRY IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section five of Chapter three hundred and thirty-three of the Public Laws of one thousand nine hundred and twenty-nine, as amended by section three of chapter three hundred and thirty-seven of the Public Laws of one thousand nine hundred and thirty-three, by inserting "State-wide" in line three before the word "licensed" and after the word "only."

Ch. 333, Public Laws 1929, and ch. 337, Public Laws 1933, amended, as to licensing of fur dealers.

SEC. 2. To amend section seven of chapter three hundred and thirty-three of the Public Laws of one thousand nine hundred and twenty-nine to read as follows:

Again amended.

"That any non-resident person, firm or corporation or any agent or person acting as agent therefor, who in any manner purchases or solicits to purchase furs in North Carolina, except as provided in section five, shall be subject to and shall procure from the Department of Conservation and Development a Non-resident Fur Dealer's License before he shall be entitled to purchase or solicit to purchase furs as above set out in this section."

Licensing of non-residents.

SEC. 3. Amend section six of chapter three hundred and thirty-three of the Public Laws of one thousand nine hundred

Again amended.

and twenty-nine, as amended by section four of chapter three hundred and thirty-seven of the Public Laws of one thousand nine hundred and thirty-three, by adding at the end of the first sentence and before the second sentence the following words:

Fee for employees
of resident
dealers.

"*Provided* that the employees of a resident firm or corporation operating under a County Resident Fur Dealer's License shall be required to pay only the sum of ten dollars (\$10.00)."

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1499

CHAPTER 472

AN ACT TO AMEND CHAPTER TWENTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, SAME BEING "AN ACT TO AMEND CHAPTER ONE HUNDRED NINETY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE, AMENDATORY OF SECTION TWO THOUSAND THREE HUNDRED FIFTY-FOUR OF THE CONSOLIDATED STATUTES, IN REFERENCE TO LANDLORDS AND TENANTS."

The General Assembly of North Carolina do enact:

Ch. 20, Public
Laws 1931, and
C. S. 2354,
amended, as to
landlord and
tenant law in
Perquimans
County.

SECTION 1. That section one of chapter twenty, Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended by changing the period to a comma, in line seven, after the word "Wake" and adding the word "Perquimans."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1060

CHAPTER 473

AN ACT PROVIDING FOR THE ACQUISITION, PURCHASE, CONSTRUCTION, RECONSTRUCTION, IMPROVEMENT, BETTERMENT, EXTENSION, OPERATION, AND MAINTENANCE OF REVENUE-PRODUCING UNDERTAKINGS BY ANY CITY, TOWN, OR INCORPORATED VILLAGE; AUTHORIZING AND REGULATING THE ISSUANCE OF REVENUE BONDS FOR FINANCING SUCH UNDERTAKINGS; AND PROVIDING FOR THE PAYMENT OF SUCH BONDS AND THE RIGHTS OF HOLDERS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. *Short Title of Act.* This act may be cited as "The Revenue Bond Act of one thousand nine hundred and thirty-five." Title of Act.

SEC. 2. *Definitions.* Whenever used in this act, unless a different meaning clearly appears from the context: Definitions.

(a). The term "undertaking" shall mean any one or combination of two or more of the following: Water, sewerage, gas or electric, heat, light or power works, plants and systems, together with all parts thereof and appurtenances thereto including, but not limited to, supply and distribution systems, reservoirs, dams, sewage treatment and disposal works and generating plants, and also including plants for the incineration or disposal of ashes, garbage or refuse (other than sewerage). "Undertaking."

(b). The term "municipality" means and includes all cities, towns, incorporated villages or sanitary districts in this State now or hereafter incorporated. "Municipality."

(c). The term "governing body" means the board or body in which the general legislative powers of the municipality are vested. "Governing body."

SEC. 3. *Declaration of Policy.* It is hereby declared to be the policy of this State that any municipality acquiring, purchasing, constructing, reconstructing, improving, bettering or extending an undertaking pursuant to this act shall manage such undertaking in the most efficient manner consistent with sound economy and public advantage to the end that the services of the undertaking shall be furnished to consumers at the lowest possible cost. No municipality shall operate such undertaking primarily for profit but shall operate such undertaking for the use and benefit of the consumers served by such undertaking and for the promotion of the welfare and for the improvement of the health and safety of the inhabitants of the municipality. Declaration of policy.

Operation for profit prohibited.

Additional powers granted municipalities.

Construction of undertakings herein allowed.

Operation of undertakings.

Issuance of bonds.

Collection of rates and fees.

Pledging revenues for payment of bonds.

Elements of cost of undertakings.

Resolutions of authorizations.

Interest rate on bonds.

SEC. 4. *Additional Powers of Municipalities.* In addition to the powers which it may now have, any municipality shall have power under this act: (a) to construct, acquire by gift, purchase, or the exercise of the right of eminent domain, reconstruct, improve, better or extend any undertaking, within the municipality, and to acquire by gift, purchase, or the exercise of the right of eminent domain, lands or rights in land or water rights in connection therewith, (b) to operate and maintain any undertaking for its own use or for the use and benefit of its inhabitants and also to operate and maintain such undertaking for the use and benefit of persons, firms, and corporations (including municipal corporations and inhabitants thereof) whose residences or places of business are (or which are) located in such municipality, (c) to issue its bonds to finance in whole or in part the cost of the acquisition, purchase, construction, reconstruction, improvement, betterment or extension of any undertaking, (d) to prescribe and collect rates, fees, charges for the services, facilities and commodities furnished by such undertaking, and (e) to pledge to the punctual payment of said bonds and interest thereon an amount of the revenues of such undertaking (including improvements, betterments, or extensions thereto thereafter constructed or acquired) or of any part of such undertaking, sufficient to pay said bonds and interest as the same shall become due and to create and maintain reasonable reserves therefor. Such amount may consist of all or any part or portion of such revenue. The governing body of the municipality in determining such cost may include all costs and estimated costs of the issuance of said bonds, all engineering, inspection, fiscal and legal expenses, and interest which it is estimated will accrue during the construction period and for six months thereafter on money borrowed or which it is estimated will be borrowed pursuant to this act.

SEC. 5. *Authorization of Project; Bond Provisions.* The construction, reconstruction, improvement, betterment or extension of any undertaking may be authorized under this act and bonds may be authorized to be issued under this act to provide funds for such purpose or purposes by resolution or resolutions of the governing body which may be adopted at the same meeting at which they are introduced by a majority of all the members thereof then in office and shall take effect immediately upon adoption, notwithstanding any provisions to the contrary contained in the charter of such municipality, or in any other law, and such resolutions shall not be required to be published. Said bonds shall bear interest at such rate or rates not exceeding five per centum per annum, payable

semi-annually, may be in one or more series, may bear such date or dates, may mature at such time or times not exceeding forty years from their respective dates, may be payable in such medium of payment, at such place or places, may carry such registration privileges, may be subject to such terms of redemption, may be executed in such manner, may contain such terms, covenants and conditions, and may be in such form, either coupon or registered, as such resolution or subsequent resolutions may provide. The Local Government Commission may sell said bonds at private sale without advertisement to the United States of America or any agency, instrumentality, or corporation thereof. Pending the preparation of the definitive bonds, interim receipts or certificates in such form and with such provisions as the governing body may determine may be issued to the purchaser or purchasers of bonds sold pursuant to this act. Said bonds and interim receipts or certificates shall be fully negotiable within the meaning of and for all the purposes of the chapter of the Consolidated Statutes, entitled "Negotiable Instruments."

SEC. 6. *Covenants in Resolution Authorizing Issuance of Bonds.* Any resolution or resolutions authorizing the issuance of bonds under this act may contain covenants as to (a) the purpose or purposes to which the proceeds of sale of said bonds may be applied and the use and disposition thereof, (b) the use and disposition of the revenue of the undertaking for which said bonds are to be issued, including the creation and maintenance of reserves, (c) the transfer from the general funds of the municipality to the account or accounts of the undertaking an amount equal to the cost of furnishing such municipality or any of its departments, boards or agencies with the services, facilities and commodities of said undertaking, (d) the issuance of other or additional bonds payable from the revenues of said undertaking, (e) the operation and maintenance of such undertaking, (f) the insurance to be carried thereon and the use and disposition of insurance moneys, (g) books of account and the inspection and audit thereof, and (h) the terms and conditions upon which the holders of said bonds or any proportion of them or any trustee therefor shall be entitled to the appointment of a temporary or permanent receiver by the Resident Judge of the Superior Court of the Judicial District in which the municipality is situated, or by a judge holding a regular or special term therein, which court shall have jurisdiction in such proceedings, and which receiver may, subject to the orders of said court, enter and take possession of said undertaking, operate and maintain the same, prescribe rates, fees, or charges, and collect, receive and apply all revenue thereafter arising

Date and maturity.

Registration.

Execution

Sale.

Interim certificates.

Negotiability.

Covenants in bond resolution.

Purpose.

Disposition of revenue.

Transfer of funds from general fund.

Other bond issues.

Operation of undertaking.

Insurance.

Books and audits.

Appointment of receiver upon default.

Duties.

Act made part of contract with bondholders.

Right of mandamus.

Bonds validated.

Recital in bonds that they are issued under this Act.

Bonds have superior lien on revenue of undertaking.

Subordinate liens.

Bonds not a general obligation of municipality.

therefrom in the same manner as the municipality itself might do. The provisions of this act and any such resolution or resolutions shall be a contract with the holder or holders of said bonds, and the duties of the municipality and of its governing body and officers under this act and any such resolution or resolutions shall be enforceable by any bondholder, by mandamus or other appropriate suit, action or proceeding in any court of competent jurisdiction.

SEC. 7. *Validity of Bonds.* Said bonds bearing the signature of officers in office on the date of the signing thereof shall be valid and binding obligations, notwithstanding that before the delivery thereof and payment therefor any or all the persons whose signatures appear thereon shall have ceased to be officers of the municipality issuing the same. The validity of said bonds shall not be dependent on nor affected by the validity or regularity of any proceedings relating to the acquisition, purchase, construction, reconstruction, improvement, betterment, or extension of the undertaking for which said bonds are issued. The resolution authorizing said bonds may provide that the bonds shall contain a recital that they are issued pursuant to the act, which recital shall be conclusive evidence of their validity and of the regularity of their issuance.

SEC. 8. *Lien of Bonds.* All bonds of the same issue shall, subject to the prior and superior rights of outstanding bonds, claims or obligations, have a prior and paramount lien on the revenue of the undertaking, for which said bonds have been issued, over and ahead of all bonds of any issue payable from said revenue which may be subsequently issued and over and ahead of any claims or obligations of any nature against said revenue subsequently arising or subsequently incurred. All bonds of the same issue shall be equally and ratably secured without priority by reason of number, date of bonds, of sale, of execution or of delivery, by a lien on said revenue in accordance with the provisions of this act and the resolution or resolutions authorizing said bonds. All bonds issued under this act shall have a junior and subordinate lien on the revenue of the undertaking under and secondary to outstanding bonds issued to finance in whole or in part the acquisition, purchase, or construction of such undertaking, where any part of such revenues are by other laws required to be applied to the payment of the principal or interest of such outstanding bonds.

SEC. 9. *Bonds Not a General Obligation of Municipality.* No holder or holders of any bonds issued under this act shall ever have the right to compel any exercise of taxing power of the municipality to pay said bonds or the interest thereon.

Each bond issued under this act shall recite in substance that said bond, including interest thereon, is payable from the revenue pledged to the payment thereof, and that said bond does not constitute a debt of the municipality within the meaning of any statutory limitation.

Recitals in bonds to that effect.

SEC. 10. *Undertakings to be Self-Supporting.* The governing body of a municipality issuing bonds pursuant to this act shall prescribe and collect reasonable rates, fees or charges for the services, facilities and commodities of such undertaking, and shall revise such rates, fees or charges from time to time whenever necessary so that such undertaking shall be and always remain self-supporting. The rates, fees or charges prescribed shall be such as will produce revenue at least sufficient (a) to pay when due all bonds and interest thereon, for the payment of which such revenue is or shall have been pledged, charged or otherwise encumbered, including reserves therefor, and (b) to provide for all expenses of operation and maintenance of such undertaking, including reserves therefor.

Collection of rates and fees on persons served by undertaking.

Determination of amount to be collected.

SEC. 11. *Use of Revenue.* Any municipality issuing bonds pursuant to this act for the acquisition, purchase, construction, reconstruction, improvement, betterment or extension of any undertaking shall have the right to appropriate, apply or expend the revenue of such undertaking for the following purposes: (a) to pay when due all bonds and interest thereon, for the payment of which such revenue is or shall have been pledged, charged or otherwise encumbered, including reserves therefor, (b) to provide for all expenses of operation and maintenance of such undertaking, including reserves therefor, (c) to pay and discharge notes, bonds or other obligations and interest thereon, not issued under this act for the payment of which the revenue of such undertaking is or shall have been pledged, charged or encumbered, (d) to pay and discharge notes, bonds or other obligations and interest thereon, which do not constitute a lien, charge or encumbrance on the revenue of such undertaking, which shall have been issued for the purpose of financing the acquisition, purchase, construction, reconstruction, improvement, betterment or extension of such undertaking, and (e) to provide a reserve for betterments to such undertaking. Unless and until adequate provision has been made for the foregoing purposes, no municipality shall have the right to transfer the revenue of such undertaking to its general funds.

Distribution of revenues collected.

Bonds.

Expenses.

Other obligations.

Reserves.

SEC. 12. *Consent of State Agencies: and Application of the Local Government Act.* It shall not be necessary for any municipality proceeding under this act to obtain any certificate of convenience or necessity, franchise, license, permit, or

Consent of State agencies not necessary for proceeding hereunder.

Application of
Local Government
Act to bond issues.

Powers herein
granted declared
supplementary.

Valid parts of
Act upheld.

Termination of
power to issue
bonds.

Consent of Local
Government Com-
mission necessary
before bonds are
issued.

other authorization from any bureau, board, commission or other like instrumentality of the state except the approval of the Local Government Commission, as required by the Local Government Act as amended, which act as amended shall apply to all bonds issued hereunder, in order to acquire, construct, purchase, reconstruct, improve, better, extend, maintain and operate an undertaking, but the powers and duties of the State Board of Health shall continue as heretofore.

SEC. 13. *Construction of Act.* The powers conferred by this act shall be in addition and supplemental to the powers conferred by any other general, special or local law. The undertaking may be acquired, purchased, constructed, reconstructed, improved, bettered, and extended, and bonds may be issued under this act for said purposes, notwithstanding that any general, special or local law may provide for the acquisition, purchase, construction, reconstruction, improvement, betterment, and extension of a like undertaking, or the issuance of bonds for like purposes, and without regard to the requirements, restrictions, limitations, or other provisions contained in any other general, special or local law, including, but not limited to, any requirement for the approval by the voters of any municipality. In so far as the provisions of this act are inconsistent with the provisions of any other general, special or local law, the provisions of this act shall be controlling.

SEC. 14. *Separability of Provisions.* If any provision of this act, or the application of such provision to any person, body, or circumstance shall be held invalid, the remainder of this act, or the application of such provision to persons, bodies, or circumstances other than those as to which it shall have been held invalid, shall not be affected thereby.

SEC. 15. *Termination of Power to Issue Bonds.* Except in pursuance to any contract or agreement theretofore entered into by any municipality, no municipality shall borrow any money or deliver any bonds pursuant to this act to the purchaser or purchasers thereof after June thirtieth, one thousand nine hundred and thirty-seven.

SEC. 16. *Time of Taking Effect.* This act shall be in effect from and after its ratification.

SEC. 17. No bonds shall be issued under this act except with the express approval of the Local Government Commission.

Ratified this the 11th day of May, A. D. 1935.

H.B. 375

CHAPTER 474

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED SIXTY-ONE OF THE CONSOLIDATED STATUTES, RELATING TO COURT STENOGRAPHERS IN ALAMANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION. 1. That section one thousand four hundred sixty-one of the Consolidated Statutes of North Carolina be, and the same is hereby repealed insofar as the same relates to Alamance County, and the following enacted in lieu thereof:

"*Court Stenographers.* Upon the request of a judge holding a Superior Court in Alamance County, or on its own motion, the board of county commissioners in said county shall employ a competent stenographer to take down the proceedings of the court, at a compensation not to exceed ten dollars (\$10.00) per day and actual expenses, to be paid by the county in which court is held.

"Every stenographer so employed shall make three (3) copies of the proceedings in every case appealed to the Supreme Court, and shall be entitled to be paid for said services such rate per one hundred words as the county commissioners of said county shall fix as full compensation therefor, and shall furnish one copy to the attorneys on each side, and file the original with the clerk of the Superior Court of said county, and shall obey all orders of the judge relative to the time in which any such work shall be done: *Provided*, as a condition precedent to the requirements of making such copies of the proceedings the party appealing shall deposit in the office of the clerk of the Superior Court of the county in which the case is tried an amount of money to be fixed by the said clerk as estimated cost for such work, and the stenographer shall be paid therefrom on delivery of such copies, and any surplus shall be returned to the party depositing same; but in the event the said deposit is insufficient to cover the cost of such work, then the clerk shall require a further deposit to make up the deficit before the stenographer shall be required to file and furnish such copies: and, *provided, further*, in the case of any appeal by the state or in *in forma pauperis* appeals by the defendants in criminal action, on order of the judge presiding at the trial, the proceedings shall be written up without the deposit being required, and the county, on presentation of the bill therefor to the board of county commissioners in regular session, shall pay therefor at the rate hereinbefore provided.

C. S. 1461,
amended.

Provision for
Alamance County
Court
stenographer.

Compensation.

Copies of pro-
ceedings.

Pay for.

Distribution of
copies.

Deposit required
of appellant.

Distribution of
surplus.

Making up
deficit.

When deposit
unnecessary.

Assessment of
fees as part
of cost.

"The judge is authorized to tax a reasonable fee against the losing party in every action, civil and criminal, which shall be collected and turned into the county treasury toward reimbursing the county, *provided* that the fee assessed against such losing party shall not be less than five dollars in each case in which a jury is empaneled.

Oath of office.

"Every stenographer employed under this act shall, before entering upon the discharge of his or her duties, be duly sworn to well, truly and correctly take down and transcribe the proceedings of the court, except the argument of counsel, and the charge of the court thus taken down and transcribed shall be held to be in compliance with the law requiring the judge to put his instruction to the jury in writing.

Extension of time
for serving cases
on appeal.

"In the event the time provided by statute or by the order of the trial judge for serving case on appeal is insufficient for writing up the proceedings and the service of case on appeal, the judge who tried the case shall, on notice, have the right to extend the time for serving case on appeal."

Certain general
laws unaffected.

SEC. 2. That this act shall in no way repeal or affect section one thousand four hundred sixty-one (1), one thousand four hundred sixty-one (2), one thousand four hundred sixty-one (3), one thousand four hundred sixty-one (a), one thousand four hundred sixty-one (b), one thousand four hundred sixty-one (c), one thousand four hundred sixty-one (d), one thousand four hundred sixty-one (e) of the Consolidated Statutes.

Application of
Act.

SEC. 3. This act shall apply to Alamance County only.

SEC. 4. That this act shall be effective from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1421

CHAPTER 475

AN ACT TO AMEND THE STATUTES RELATING TO PEREMPTORY CHALLENGES TO JURORS.

The General Assembly of North Carolina do enact:

C. S. 2331,
amended.

SECTION 1. Section two thousand three hundred thirty-one of the Consolidated Statutes relating to peremptory challenges in civil cases is hereby amended as follows: Strike out the word "four" occurring in line four of the said section and insert in lieu thereof the word "six," so that the same shall read as follows:

Six peremptory
challenges allowed
litigants in civil
actions.

"SEC. 2331. *Six peremptory challenges on each side.* The clerk, before a jury is impaneled to try the issues in any civil suit, shall read over the names of the jury upon the

panel in the presence and hearing of the parties or their counsel; and the parties, or their counsel for them, may challenge peremptorily six jurors upon the said panel, without showing any cause therefor, which shall be allowed by the court."

SEC. 2. Section four thousand six hundred thirty-three of the Consolidated Statutes is hereby amended as follows. to-wit: Strike out the word "twelve" occurring in line two of the said section and insert in lieu thereof the word "fourteen," and strike out the word "four" occurring in line five of said section and insert in lieu thereof the word "six," so that the same shall read as follows:

C. S. 4633,
amended.

"SEC. 4633. *Peremptory challenges of jurors by defendant.* Every person on joint or several trial for his life may make a peremptory challenge of fourteen jurors and no more; and in all joint or several trials for crimes and misdemeanors, other than capital, every person on trial shall have the right of challenging peremptorily, and without showing cause, six jurors and no more. And to enable defendants to exercise this right, the clerk in all such trials shall read over the names of the jurors on the panel, in the presence and hearing of the defendants and their counsel, before the jury shall be impaneled to try the issue; and the judge or other presiding officer of the court shall decide all questions as to the competency of jurors."

Fourteen per-
emptory challenges
allowed defendants
in capital cases.

Six in other cases.

SEC. 3. Section four thousand six hundred thirty-four of the said Consolidated Statutes is hereby amended as follows: Strike out the word "four" occurring in lines two and five thereof and insert in lieu thereof the word "six." Strike out the word "two" occurring in line seven of said section and insert in lieu thereof the word "four," so that the same shall read as follows:

C. S. 4634,
amended.

"SEC. 4634. *Peremptory challenges by the state.* In all capital cases the prosecuting officer on behalf of the state shall have the right to challenge peremptorily six jurors for each defendant, but shall not have the right to stand any jurors at the foot of the panel. The challenge must be made before the juror is tendered to the prisoner, and if he will challenge more than six jurors he shall assign for his challenge a cause certain; and in all other cases of a criminal nature a challenge of four jurors shall be allowed in behalf of the state for each defendant, and challenge also for a cause certain, and in all cases of challenge for cause certain the same shall be inquired of according to the custom of the court."

State allowed
six peremptory
challenges in
capital cases.

Four in other
cases.

SEC. 4. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1476

CHAPTER 476

AN ACT TO AUTHORIZE THE APPOINTMENT OF A COMMISSION TO STUDY THE QUESTION OF THE CONTROL OF ALCOHOLIC BEVERAGES IN NORTH CAROLINA.

Preamble: Repeal of 18th Amendment.

That whereas, the people of the United States have repealed the eighteenth amendment prohibiting the importation, transportation, sale and use of alcoholic beverages; and

Change of laws in other states.

Whereas, many of the states of the Union have recently seen fit to make changes in their laws respecting the control of alcoholic beverages; and

Same as to contiguous states.

Whereas, certain states contiguous to North Carolina have recently repealed their laws prohibiting alcoholic beverages; and

Illegal use of alcohol.

Whereas, it appears that large quantities of alcohol are now being illegally used in North Carolina for beverage purposes with an attendant lessening of respect for the laws of the State;

Now, Therefore, the General Assembly of North Carolina do enact:

Governor directed to appoint special Commission.

SECTION 1. That the Governor of North Carolina be, and he is hereby, authorized and directed to appoint a Commission of seven (7) citizens of North Carolina, whose duty it shall be to meet as soon as practicable after their appointment and make a thorough investigation of conditions in North Carolina relative to the sale, manufacture and use of alcohol for beverage purposes, and said Commission shall further consider the control laws of other states of the United States or other political sub-divisions. The Commission shall meet from time to time, shall hold hearings, and shall be authorized to make public its findings and conclusions and shall report all of its findings together with any conclusions or recommendations which it deems advisable respecting laws or changes in the present law for the control of alcohol for beverage purposes. Said report shall be made to the next session of the General Assembly whether it be any special session of the one thousand nine hundred and thirty-five General Assembly or the General Assembly of one thousand nine hundred and thirty-seven.

Investigation of conditions with respect to sale and use of alcohol.

Meetings.

Findings and recommendations.

Report to General Assembly.

SEC. 2. Said Commission shall not be authorized to pledge the credit of the State of North Carolina or to incur any expenses, nor shall its members receive any compensation for their services other than the compensation now paid the members of the Budget Commission as provided by law. Pay and expenses limited.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 535

CHAPTER 477

AN ACT DEFINING AND RELATING TO NARCOTIC DRUGS AND TO MAKE UNIFORM THE LAW WITH REFERENCE THERETO.

The General Assembly of North Carolina do enact:

SECTION 1. That the following words and phrases as used in this act shall have the following meanings unless the context otherwise requires: Definitions.

(a). "Person" includes any corporation, association, co-partnership or one or more individuals. "Person."

(b). "Physician" means any person authorized by law to practice medicine in this State and any other person authorized by law to treat sick and injured human beings in this State and to use narcotic drugs in connection with such treatment. "Physician."

(c). "Dentist" means any person authorized by law to practice dentistry in this State. "Dentist."

(d). "Veterinarian" means any person authorized by law to practice veterinary in this State. "Veterinarian."

(e). "Manufacturer" means a person who by compounding, mixing, cultivating, growing or other process produces or prepares narcotic drugs, but does not include a pharmacist who compounds narcotic drugs to be sold or dispensed on prescription. "Manufacturer."

(f). "Wholesaler" means a person who supplies narcotic drugs that he himself has not produced or prepared, on official written order, but not on prescription. "Wholesaler."

(g). "Pharmacist" means a registered pharmacist of this State. "Pharmacist."

(h). "Pharmacy Owner" means the owner of a store or other place of business where narcotic drugs are compounded or dispensed by a registered pharmacist; but nothing in this act contained shall be construed as conferring on a person who is not registered or licensed as a pharmacist any author- "Pharmacy Owner."

ity, right or privilege that is not granted to him by the pharmacy laws of this State.

"Hospital."

(i). "Hospital" means an institution for the care and treatment of the sick and injured, approved by the State Board of Pharmacy as proper to be entrusted with the custody of narcotic drugs and the professional use of narcotic drugs under the direction of a physician, dentist or veterinarian.

"Laboratory."

(j). "Laboratory" means a laboratory to be entrusted with the custody of narcotic drugs and the use of narcotic drugs for scientific, experimental and medical purposes and for purposes of instruction approved by the State Board of Pharmacy.

"Sale."

(k). "Sale" includes barter, exchange or offer therefor, and each such transaction made by any person, whether as principal, proprietor, agent, servant or employee.

"Coca leaves."

(l). "Coca Leaves" includes cocaine and any compound, manufacture, salt, derivative, mixture or preparation of coca leaves, except derivatives of coca leaves which do not contain cocaine, ecgonine, or substances from which cocaine or ecgonine may be synthesized or made.

"Opium."

(m). "Opium" includes morphine, codeine and heroin and any compound, manufacture, salt, derivative, mixture, or preparation of opium.

"Cannabis."

(n). "Cannabis" includes the following substances under whatever means they may be designated:

Substances included.

(1). The dried flowering or fruiting tops of the pistillate plant *cannabis sativa* L. from which the resin has not been extracted;

(2). The resin extracted from such tops; and

(3). Every compound, manufacture, salt, derivative, mixture, or preparation of such resin or of such tops from which the resin has not been extracted; and

(4). Peyote or *mara huanna*.

"Narcotic drugs."

(o). "Narcotic Drugs" means coca leaves, opium, cannabis, and every substance not chemically distinguishable from them.

"Federal Narcotic Law."

(p). "Federal Narcotic Law" means the laws of the United States relating to opium, coca leaves and other narcotic drugs.

"Official Written Order."

(q). "Official Written Order" means an order written on a form provided for that purpose by the United States Commissioner of Narcotics, under any laws of the United States making provision therefor, if such order forms are authorized and required by Federal Law.

"Dispense."

(r). "Dispense" includes distribute, leave with, give away, dispose of or deliver.

"Registry Number."

(s). "Registry Number" means the number assigned to each person registered under the Federal Narcotic Laws.

SEC. 2. It shall be unlawful for any person to manufacture, possess, have under his control, sell, prescribe, administer, dispense, or compound any narcotic drug, except as authorized in this act.

Sale of narcotic drugs regulated.

SEC. 3. A duly licensed manufacturer or wholesaler may sell and dispense narcotic drugs to any of the following persons but only on official written orders:

Conditions of sale.

(a). To a manufacturer, wholesaler, pharmacist or pharmacy owner.

To pharmacists, etc.

(b). To a physician, dentist or veterinarian.

Doctors.

(c). To a person in charge of a hospital, but only for use by or in that hospital.

Hospitals.

(d). To a person in charge of a laboratory, but only for use in that laboratory for scientific and medicinal purposes.

Laboratories.

A duly licensed manufacturer or wholesaler may sell narcotic drugs to any of the following persons:

Persons who may buy.

(a). On a special written order accompanied by a certificate of exemption, as required by the Federal Narcotic Laws, to a person in the employ of the United States Government or of any State, territory, district, county, municipality, or insular government, purchasing, receiving, possessing or dispensing narcotic drugs by reason of his official duties.

Government officials.

(b). To a master of a ship or a person in charge of any air craft upon which no physician is regularly employed for the actual medical needs of persons on board such ship or air craft when not in port, *provided* such narcotic drug shall be sold to the master of such ship or person in charge of such air craft only in pursuance of a special order form approved by a commanding medical officer or acting assistant surgeon of the United States Public Health Service.

Persons in charge of ships or air craft.

(c). To a person in a foreign country if the provisions of the Federal Narcotic Laws are complied with.

Foreigners.

SEC. 4. An official written order for any narcotic drug shall be signed in duplicate by the person giving said order or by his duly authorized agent. The original shall be presented to the person who sells or dispenses the narcotic drug or drugs named therein. In the event of the acceptance of such order by said person, each party to the transaction shall preserve his copy of such order for a period of two years, in such a way as to be readily accessible for inspection by any public officer or employee engaged in the enforcement of this act. It shall be deemed a compliance with this section if the parties to the transaction have complied with the Federal Narcotic Laws respecting the requirements governing the use of order forms.

Execution of written orders.

Use in purchase.

Preserving copies for inspection.

SEC. 5. Possession of or control of narcotic drugs obtained as authorized in this act shall be lawful if obtained in the

Lawful possession of drugs.

regular course of business, occupation, profession, employment or duty of the possessor.

Dispensing of
drugs regulated.

SEC. 6. A person in charge of a hospital or of a laboratory, or in the employ of this State or of any other State, or of any political subdivision thereof, and the master or other proper officer of a ship or air craft, who obtains narcotic drugs under the provisions of this act or otherwise shall not administer, nor dispense nor otherwise use such drugs within this State except within the scope of his employment or official duty and then only for scientific or medicinal purposes and subject to the provisions of this act.

Allowable
purposes.

Sale of drugs
on doctor's pre-
scription.

Contents.

SEC. 7. A pharmacist in good faith may sell and dispense narcotic drugs to any person upon the written prescription of a physician, dentist or veterinarian, *provided* it is properly executed, dated and signed by the person prescribing on the day when issued and bearing the full name and address of the patient for whom or of the owner of the animal for which the drug is dispensed, and the full name, address and registry number under the Federal Narcotic Laws of the person so prescribing if he is required by those laws to be so registered. If the prescription be for an animal, it shall state the species of animal for which the drug is prescribed. A person filling the prescription shall write the date of filling and his own signature on the face of the prescription. The prescription shall be retained on file by the proprietor of the pharmacy in which it is filled for a period of two years so as to be readily accessible for the inspection of any officers engaged in the enforcement of this act. The prescription shall not be refilled.

Prescriptions
for animals.

Preservation of
prescriptions
for inspection.

No refilling
permitted.

Sale of drug
stock by legal
owner.

The legal owner of any stock of narcotic drugs in a pharmacy, upon discontinuance of dealing in said drugs, may sell said stock to a manufacturer, wholesaler, pharmacist or pharmacy owner but only upon an official written order.

Quantities
restricted.

A pharmacist, only upon an official written order, may sell to a physician, dentist or veterinarian in quantities not exceeding one ounce at any one time, aqueous or oleaginous solutions of which the content of narcotic drugs does not exceed a proportion greater than twenty per centum (20%) of the complete solution, to be used for medicinal purposes.

Use by doctors
regulated.

Requirements
with respect to
prescriptions.

SEC. 8. A physician or a dentist, in good faith and in the course of his professional practice, only, may prescribe on a written prescription, administer, or dispense narcotic drugs or may cause the same to be administered by a nurse or interne under his direction and supervision. Such a prescription shall be dated and signed by the person prescribing on the day when issued and shall bear the full name and address of the patient for whom the narcotic drug is prescribed and

the full name, address and registry number under the Federal Narcotic Laws of the person prescribing, *providing* he is required by those laws to be so registered.

A veterinarian in good faith and in the course of his professional practice only not for use by a human being may prescribe on a written prescription, administer and dispense narcotic drugs and he may cause them to be administered by an assistant or orderly under his direction and supervision. Such a prescription shall be dated and signed by the person prescribing on the day when issued and shall bear the full name and address of the owner of the animal, the species of the animal for which the narcotic drug is prescribed and the full name, address and registry number under the Federal Narcotic Laws of the person prescribing, *provided* he is required by those laws to be so registered.

Prescriptions of veterinarians regulated.

Any person who has obtained from a physician, dentist or veterinarian any narcotic drug for administration to a patient during the absence of such physician, dentist or veterinarian shall return to such physician, dentist or veterinarian any unused portion of such drug when it is no longer required by the patient.

Returning to doctors unused portions of drugs.

SEC. 9. Except as otherwise herein specifically provided, this act shall not apply to the following cases:

Exceptions.

(1). Prescribing, administering, compounding, dispensing or selling at retail of any medicinal preparation that contains in one fluid ounce, or if a solid or semi-solid preparation, in one avoirdupois ounce (a) not more than two grains of opium, (b) not more than one-quarter grain of morphine or of any of its salts, (c) not more than one grain of codeine, or of any of its salts, (d) not more than one-eighth of a grain of heroin or of any of its salts, (e) not more than one-half of a grain of extract of cannabis nor more than one-half of a grain of any more potent derivative or preparation of cannabis.

Use of small quantities of narcotics in compounds.

(2). Prescribing, administering, compounding, dispensing or selling at retail of liniments, ointments, and other preparations that are susceptible of external use only and that contain narcotic drugs in such combinations as prevent their being readily extracted from such liniments, ointments, or preparations, except that this act shall apply to all liniments, ointments, and other preparations that contain coca leaves in any quantity or combinations.

Compounding for external use.

(3). The exemptions authorized by this section shall be subject to the following conditions:

Conditions of exemptions.

(a). The medicinal preparation, or the liniment, ointment, or other preparation susceptible of external use only, prescribed, administered, dispensed, or sold, shall contain, in

Other drugs to be used in compounds for external use.

addition to the narcotic drug in it, some drug or drugs conferring upon it medicinal qualities other than those possessed by the narcotic drug alone.

Sale as medicine only.

(b). Such preparation shall be prescribed, administered, compounded, dispensed and sold in good faith as a medicine, and not for the purpose of evading the provisions of this act.

Limitations on prescriptions explained.

(4). Nothing in this section shall be construed to limit the kind and quantity of any narcotic drug that may be prescribed, administered, compounded, dispensed, or sold, to any person or for the use of any person or animal, when it is prescribed, administered, compounded, dispensed, or sold, in compliance with the general provisions of this act.

Doctors to keep record of drugs dispensed.

SEC. 10. Every physician, dentist, veterinarian, or other person who is authorized to administer or professionally use narcotic drugs shall keep a record of such drugs received by him, and a record of all such drugs administered, dispensed, or professionally used by him otherwise than by prescription. It shall, however, be deemed a sufficient compliance with this section if any such person using small quantities or solutions or other preparations of such drugs for local application shall keep a record of the quantity, character, and potency of such solutions or other preparations purchased or made up by him, and of the dates when purchased or made up, without keeping a record of the amount of such solution or other preparation applied by him to individual patients.

Record of use of small quantities.

Records of manufacturers and wholesalers.

Manufacturers and wholesalers shall keep records of all narcotic drugs compounded, mixed, cultivated, grown, or by any other process produced or prepared, and of all narcotic drugs received and disposed of by them, in accordance with the provisions of this section.

Records of pharmacists.

Pharmacists and pharmacy owners shall keep records of all narcotic drugs received and disposed of by them, in accordance with the provisions of this act.

Record required under Federal Act.

The keeping of a record required by or under the Federal Narcotic Law shall constitute the only record required to be kept by every person who purchases for resale or who sells narcotic drug preparations exempted.

Written orders unnecessary for certain specified drugs.

Written orders shall not be required for the sale of cannabis indica or cannabis sativa, or peyote and mara huanna, and the provisions of the act in respect to written orders and records shall not apply to cannabis indica, cannabis sativa, peyote and mara huanna, but manufacturers and wholesalers of cannabis indica, cannabis sativa, peyote and mara huanna shall be required to render with every sale of cannabis indica or cannabis sativa, peyote and mara huanna, an invoice, whether such sale be for cash or on credit; and such invoice shall contain the date of such sale, the name and address of the pur-

Invoices rendered with sales.

chaser, and the amount of cannabis indica or cannabis sativa or peyote and mara huanna so sold.

Every purchaser of cannabis indica, cannabis sativa or peyote and mara huanna from a wholesaler or manufacturer shall be required to keep the invoice rendered with such purchase for a period of two years.

Preservation of such invoices.

SEC. 11. Whenever a manufacturer sells or disposes of a narcotic drug and whenever a wholesaler sells and dispenses a narcotic drug in a package prepared by him, he shall securely affix to each package in which that drug is contained a label showing in legible English the name and address of the vendor and the quantity, kind and form of narcotic drug contained therein. No person, except a pharmacist for the purpose of filling a prescription under this act, shall alter, deface or remove any label so affixed.

Labeling packages containing drugs.

Contents.

Whenever a pharmacist sells or dispenses any narcotic drug or prescription issued by a physician, dentist, or veterinarian he shall affix to the container in which such drug is sold or dispensed, a label showing his own name, address, and registry number, or the name, address and registry number of the pharmacist or pharmacy owner for whom he is lawfully acting; the name and address of the patient, or, if the patient is an animal, the name and address of the owner of the animal and the species of the animal; the name, address and registry number of the physician, dentist or veterinarian, by whom the prescription was written; and such directions as may be stated on the prescription. No person shall alter, deface or remove any label so affixed as long as any of the original contents remain.

Labeling containers made up on doctor's prescriptions.

Contents.

Altering labels prohibited.

SEC. 12. A person to whom or for whose use any narcotic drug has been prescribed, sold or dispensed by a physician, dentist, pharmacist, or other person authorized under the provisions of this act; the owner of any animal for which any such drug has been prescribed, sold, or dispensed by a veterinarian may lawfully possess it only in the container in which it was delivered to him by the person selling or dispensing the same.

Lawful possession in original containers.

SEC. 13. The provisions of this act restricting the possessing and having control of narcotic drugs shall not apply to common carriers or to warehousemen while engaged in lawfully transporting or storing such drugs, or to any employees of the same acting within the scope of his employment; or to public officers or employees in the performance of their official duties requiring possession or control of narcotic drugs; or to temporary incidental possession by employees or agents of persons lawfully entitled to possession, or by persons whose

Common carriers and warehousemen excepted.

Other persons exempt.

possession is for the purpose of aiding public officers in performing their official duties.

Places possessing drugs unlawfully declared nuisances.

SEC. 14. Any store, shop, warehouse, dwelling house, building, vehicle, boat, aircraft, or any place whatever, which is resorted to by narcotic drug addicts for the purpose of using narcotic drugs or which is used for the illegal keeping or selling of the same shall be deemed a common nuisance. No person shall keep or maintain such common nuisance.

Forfeiture and disposition of drugs unlawfully possessed.

SEC. 15. All narcotic drugs the lawful possession of which is not established, or the title to which cannot be ascertained, which have come into the custody of a peace officer, shall be forfeited, and disposed of as follows:

Notice to State Board of Pharmacy.

(a). The court or magistrate having jurisdiction shall immediately notify the State Board of Pharmacy and unless otherwise requested within fifteen days by the State Board of Pharmacy in accordance with sub-section (b) of this section shall order such narcotic drugs forfeited and destroyed. A record of the place where said drugs were seized, of the kinds and quantities of drugs so destroyed, and of the time, place and manner of destruction, shall be kept, and a return under oath, reporting said destruction, shall be made to the court or magistrate and to the United States Commissioner of Narcotics, by the officer who destroys them.

Record of seizure.

Delivery to State Board.

(b). Upon written application by the State Board of Pharmacy the court or magistrate by whom the forfeiture of narcotic drugs has been decreed may order the delivery of them except heroin and its salts and derivatives to said State Board of Pharmacy for distribution or destruction, as hereinafter provided.

Delivery by State Board to hospitals.

(c). Upon application by any hospital within this State, not operated for private gain, the State Board of Pharmacy may in its discretion deliver any narcotic drugs that have come into its custody by authority of this section to the applicant for medicinal use. The State Board of Pharmacy may from time to time deliver excess stocks of such drugs to the United States Commissioner of Narcotics, or shall destroy the same.

Excess stocks.

Records to be kept by State Board.

(d). The State Board of Pharmacy shall keep a full and complete record of all drugs received and of all drugs disposed of, showing the exact kinds, quantities and forms of such drugs; the persons from whom received and to whom delivered; by whose authority received, delivered and destroyed; and the dates of the receipt, disposal, or destruction, which record shall be open to inspection by all Federal and State officers charged with the enforcement of Federal and State Narcotic Laws.

SEC. 16. Prescriptions, orders and records, required by this act, and stocks of narcotic drugs shall be open for inspection only to Federal, State, county and municipal officers, whose duty it is to enforce the laws of this State or of the United States relating to narcotic drugs. No officer having knowledge by virtue of his office of any such prescription, order or record shall divulge such knowledge, except in connection with a prosecution or proceeding in court or before a licensing board or officer to which prosecution or proceeding the person to whom such prescriptions, orders or records relate is a party.

Prescriptions, stocks, etc. open to inspection by officials.

Secrecy required.

SEC. 17. No person shall obtain or attempt to obtain a narcotic drug, or procure or attempt to procure the administration of a narcotic drug (a) by fraud, deceit, misrepresentation, or subterfuge; or (b) by the forgery or alteration of a prescription or of any written order; or (c) by the concealment of a material fact; or (d) by the use of a false name or the giving of a false address.

Fraudulent attempts to obtain drugs prohibited.

(a). Information communicated to a physician in an effort unlawfully to procure a narcotic drug, or unlawfully to procure the administration of any such drug, shall not be deemed a privileged communication.

Privileged communication limited.

(b). No person shall wilfully make a false statement in any prescription, order report, or record, required by this act.

False statements.

(c). No person shall, for the purpose of obtaining a narcotic drug, falsely assume the title of, or represent himself to be, a manufacturer, wholesaler, pharmacist, pharmacy owner, physician, dentist, veterinarian, or other authorized person.

Assuming title of person who may receive drugs.

(d). No person shall make or utter any false or forged prescription or written order.

Forged prescriptions.

(e). No person shall affix any false or forged label to a package or receptacle containing narcotic drugs.

Forged labels.

SEC. 18. The provisions of section eighteen shall apply to all transactions relating to narcotic drugs under the provisions of section nine in the same way as they apply to transactions under all other sections.

Application of certain restrictions.

SEC. 19. No person except a manufacturer or a wholesaler or a retail dealer in surgical instruments, pharmacist, physician, dentist, veterinarian, nurse or interne shall at any time have or possess a hypodermic syringe or needle or any instrument or implement adapted for the use of habit forming drugs by subcutaneous injections and which is possessed for the purpose of administering habit forming drugs, unless such possession be authorized by the certificate of a physician issued within the period of one year prior hereto.

Possession of hypodermic syringes and needles regulated.

SEC. 20. In any complaint, information, or indictment, and in any action or proceeding brought for the enforcement of

In court action burden on defendant to prove exemption.

any provision of this act, it shall not be necessary to negative any exception, excuse, proviso, or exemption, contained in this act, and the burden of proof of any such exception, excuse, proviso, or exemption shall be upon the defendant.

State Board and
police officers to
enforce Act.

SEC. 21. It is hereby made the duty of the State Board of Pharmacy, its officers, agents, inspectors and representatives, and of all peace officers within the State, and of all State's Attorneys, to enforce all provisions of this act, except those specifically delegated, and to coöperate with all agencies charged with the enforcement of the laws of the United States, of this State and of all other States, relating to narcotic drugs.

Penalties for
violation.

SEC. 22. Any person violating any provision of this act shall, upon conviction, be punished for the first offense by a fine not exceeding one thousand (\$1,000.00) dollars or by imprisonment for not exceeding three years, or both; and for any subsequent offense by a fine not exceeding three thousand dollars (\$3,000.00) or by imprisonment for not exceeding five years, or both.

No double
jeopardy per-
mitted.

SEC. 23. No person shall be prosecuted for a violation of any provision of this act if such person has been acquitted or convicted under the Federal Narcotic Laws of the same act or commission, which, it is alleged, constitutes a violation of this act.

Valid parts of
Act upheld.

SEC. 24. If any provision of this act or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

Construction
of Act.

SEC. 25. This act shall be so interpreted and construed as to effectuate its general purpose and to make uniform the laws of those States which enact it.

Title of Act.

SEC. 26. This act may be cited as the Uniform Narcotic Drug Act.

C. S. 6672-6683,
ch. 276, Public
Laws 1925, and
other conflicting
laws repealed.

SEC. 27. That sections six thousand six hundred seventy-two to six thousand six hundred eighty-three, inclusive, and chapter two hundred seventy-six, Public Laws of one thousand nine hundred twenty-five, and all other laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective date.

SEC. 28. That this act shall be in force and effect from and after June first, one thousand nine hundred and thirty-five.

Ratified this the 11th day of May, A. D. 1935.

S.B. 567

CHAPTER 478

AN ACT TO AMEND CHAPTER TWO HUNDRED THIRTY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO FISHING LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Chapter two hundred and thirty-six of the Public Laws of one thousand nine hundred thirty-three be and the same is hereby amended by striking out in line nine thereof the following: "Sixty cents (60¢)" and inserting in lieu thereof the following: "One dollar and ten cents (\$1.10)," and by striking out in line twelve thereof the following: "Sixty cents (60¢)" and by inserting in lieu thereof the following: "One dollar and ten cents (\$1.10)."

Ch. 236, Public Laws 1933, amended.

Cost of fishing licenses.

SEC. 2. That Section one, Chapter two hundred and thirty-six, Public Laws of one thousand nine hundred thirty-three, be and the same is hereby amended by adding at the end of said section the following:

Again amended.

"*Provided further*, that any resident of the State desiring to fish for one day or more in the waters of any county in the State of North Carolina other than the county within which he resides may do so upon payment to the Clerk of the Court or Game Warden of a county in which he desires to fish the sum of sixty cents (60¢) for each day, the sum of ten cents (10¢) of said sum to go to the selling agent of said license or permit, and upon the payment of said sum of sixty cents (60¢), the Clerk of the Court or Game Warden shall issue a permit allowing said non-resident to fish."

Cost of one day's license.

Disposition of proceeds.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1054

CHAPTER 479

AN ACT AUTHORIZING THE STATE OF NORTH CAROLINA AND ITS SEVERAL DEPARTMENTS, AGENCIES AND COMMISSIONS TO ISSUE REVENUE BONDS FOR THE PURPOSE OF FINANCING SUCH UNDERTAKINGS AS THE GOVERNOR, WITH THE APPROVAL OF THE COUNCIL OF STATE, MAY DEEM FOR THE BEST INTEREST OF THE STATE, AND AUTHORIZING THE STATE OF NORTH CAROLINA AND ITS SEVERAL DEPARTMENTS, AGENCIES AND COMMISSIONS TO ACCEPT AND RECEIVE LOANS, GIFTS AND OTHER ASSISTANCE FROM THE UNITED STATES GOVERNMENT AND OTHER AGENCIES.

The General Assembly of North Carolina do enact:

State agencies may issue bonds to finance certain public undertakings.

Limit on amount.

Details of issues.

Maturity limited.

State's credit not to be pledged.

Pledge of rentals and profits.

No appropriations to be pledged.

Time limit.

SECTION 1. The several departments, institutions, agencies and commissions of the State of North Carolina, acting at the suggestion of the Governor of North Carolina, with the approval of the Council of State, are hereby authorized to issue bonds of the several departments agencies or commissions of the State, in such sum or sums, not to exceed in the aggregate two million dollars, at such time or times, in such denominations as may be determined, and at such rate of interest as may be most advantageous to the several departments, institutions, agencies and commissions of the State, the said bonds to run for a period not exceeding thirty years from date, which bonds may be sold and delivered as other like bonds of the State of North Carolina: *Provided, however,* that the credit of the State of North Carolina, or any of its departments, institutions, agencies or commissions, shall not be pledged further in the payment of such bonds, except with respect to the rentals, profits and proceeds received in connection with the undertaking, for which said bonds are issued, and said bonds and interest so issued shall be payable solely out of the receipts from the undertaking for which they were issued, without further obligation on the part of the State of North Carolina, or any of its departments, institutions, agencies or commissions, *provided* that no State Department or institution issuing any of said bonds shall be allowed to pledge any of its appropriations received from the State as security for these bonds; *Provided, further,* that no State Department, institution, agency or commission of the State shall make application for or issue any bonds, as provided in this section, after December thirty-one, one thousand nine hundred thirty-six.

SEC. 2. The said State of North Carolina, and its several departments, institutions, agencies and commissions, is hereby authorized to accept and receive loans, grants, and other assistance from the United States Government, departments and/or agencies thereof, for its use, and to receive like financial and other aid from other agencies in carrying out any undertaking which has been authorized by the Governor of North Carolina, with the approval of the Council of State.

Acceptance of loans and grants from U. S. agencies permitted.

SEC. 3. The several departments, institutions, agencies and commissions of the State of North Carolina, before issuing any revenue bonds as herein provided for any undertaking, shall first receive the approval of the undertaking from the Governor of North Carolina, which action shall be approved by the Council of State before such undertaking shall be entered into and revenue bonds issued in payment therefor in whole or in part.

Approval by Governor and Council of State necessary.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1133

CHAPTER 480

AN ACT TO AID GENERAL HOSPITALS IN NORTH CAROLINA CARING FOR INDIGENT PATIENTS AND OPERATING TRAINING SCHOOLS FOR NURSES.

Whereas, the general hospitals in North Carolina are continuously called upon to contribute their facilities free of charge to a large number of indigent patients, the use of which facilities constitutes a very heavy charge upon the general hospitals in North Carolina and reduces to a very large extent the income of all such hospitals; and

Preamble: Treatment by hospitals of indigent patients.

Whereas, it is desirable that all of the general hospitals in the State coöperate with local authorities in the treatment and care of indigent patients; and

Coöperation with local authorities desirable.

Whereas, the general hospitals of the State operate and maintain schools for the education and training of a large number of young women of North Carolina as nurses, and thereby add to the education and training of the youth of the State; and

Training schools for nurses operated by hospitals.

Whereas, the local ad valorem taxation of such general hospitals places a burden on general hospitals which they ought not to be called upon to bear, in view of the large amount of work of a public character which such hospitals do free of charge to indigent patients; *Now, therefore*,

Burden of ad valorem taxation.

The General Assembly of North Carolina do enact:

Hospital property
exempt from
local taxes.

Approval of
hospital by State
Board of Health
before exemption.

Itemized state-
ment of charity
cases to be fur-
nished local units.

Statements used
as credits on taxes.

Exemption
limited to amount
of statements.

No liability on
local units.

County excepted.

Certain local
laws unaffected.

Conflicting laws
repealed.

SECTION 1. That for and in consideration of the services rendered the public without charge and on account of the free use of their facilities by indigent patients, all property used exclusively for hospital purposes by said general hospitals operating in North Carolina which furnish the use of their facilities to indigent patients shall be exempt from ad valorem taxation in the counties, cities and towns of this State: *Provided, however,* that before any such hospital shall be exempted, it shall be required by the local governing boards of the counties, cities and towns that there be filed with such board a certificate from the State Board of Health, certifying that such general hospital is approved by said State Board of Health.

Provided, further, that every such general hospital desiring to be exempted from ad valorem tax shall present to the governing bodies of any county, city or town duly itemized and sworn statements which have been approved by the County Physician or Health Officer, as necessary or proper, showing the performance of service to indigent patients, and such statements shall be allowed as payments on and credits against all taxes which may be or become due to any such county, city or town by such hospital on property strictly used for hospital purposes, and such exemption from taxes shall not in any case exceed the total amount of such statements.

Nothing in this act shall create a liability upon any county, city or town for hospital bill.

SEC. 2. That this act shall not apply to Gaston County.

SEC. 3. That this act shall not repeal any Public-Local Laws affecting Buncombe County and the City of Asheville.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1466

CHAPTER 481

AN ACT TO AUTHORIZE AID TO BE GIVEN IN THE CONSTRUCTION OF PUBLIC BUILDINGS FROM THE CONTINGENCY AND EMERGENCY FUND.

The General Assembly of North Carolina do enact:

Construction of
public buildings
from Contingency
and Emergency
Fund authorized.

SECTION 1. It shall be lawful and competent to resort to the Contingency and Emergency Fund, provided in the Appropriations Act, for financial aid in the construction of State

public buildings, when in the opinion of the Governor and the Council of State a condition of emergency exists rendering it necessary to construct one or more buildings for the purpose of housing its bureaus, departments, and agencies.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1430

CHAPTER 482

AN ACT TO AMEND COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. THIRTY-TWO, ENTITLED "A BILL TO BE ENTITLED AN ACT TO RAISE REVENUE."

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred thirty of Committee Substitute for House Bill Number thirty-two, of the Public Laws of the General Assembly of one thousand nine hundred thirty-five, be and the same is hereby amended by adding to sub-section B thereof the words, "this section shall not apply to any coin operated lock used on toilets in hotels or other public places."

H. B. 32, Public
Laws 1935,
Revenue Act,
amended.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1481

CHAPTER 483

AN ACT TO FIX THE TIME WITHIN WHICH INHERITANCE TAXES MAY BE COLLECTED.

The General Assembly of North Carolina do enact:

SECTION 1. That all inheritance taxes levied by the State which remain uncollected twenty years or more after the death of the person upon whose estate said taxes were levied shall be, and they are hereby remitted.

Uncollected
inheritance taxes
remitted after
20 years.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1371

CHAPTER 484

AN ACT TO AMEND CHAPTER TWO HUNDRED FIFTY-SEVEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO FUNDING AND REFUNDING OF DEBTS OF LOCAL UNITS OF GOVERNMENT OTHER THAN COUNTIES, CITIES, AND TOWNS.

The General Assembly of North Carolina do enact:

Ch. 257, Public Laws 1933, amended, as to funding or refunding debts of local units other than counties, cities and towns.

SECTION 1. That Section two, sub-section (a) of Chapter two hundred fifty-seven of the Public Laws of one thousand nine hundred and thirty-three be and the same is hereby amended by changing the semi-colon after the word "refunded" to a comma and by inserting immediately after said comma the words: "or in the name of the successor to the obligor named in the obligation to be refunded or funded."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act shall be and the same are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1508

CHAPTER 485

AN ACT TO INCREASE THE MEMBERS OF THE BOARD OF EDUCATION FOR WATAUGA COUNTY.

The General Assembly of North Carolina do enact:

H. B. 1079, Public Laws 1935, amended, naming additional members of Watauga County Board of Education.

SECTION 1. That in addition to the members appointed in House Bill one thousand and seventy-nine, ratified May fourth, one thousand nine hundred and thirty-five, there is hereby appointed each for a term of two years, Clyde Perry and Roby T. Greer.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 392

CHAPTER 486

AN ACT TO AMEND EXISTING GAME LAWS OF NORTH CAROLINA SO AS TO PROVIDE A MORE ADEQUATE AND UNIFORM METHOD OF MANAGEMENT AND CONTROL OF OUR WILD LIFE RESOURCES.

The General Assembly of North Carolina do enact:

SECTION 1. *Short Title.* That this act shall be known by the short title of "The North Carolina Game Law." Title of Act.

SEC. 2. *Definitions.* That for the purpose of this act the following shall be construed, respectively, to mean: Definitions.

Board—Board of Conservation and Development. "Board."

Commissioner—Commissioner of Game and Inland Fisheries. "Commissioner."

Person—The plural or singular as the case demands, including individuals, associations, partnerships, and corporations, unless the context otherwise requires. "Person."

Take—Whenever it is made lawful to "take" birds or animals, or parts thereof, or birds' nests or eggs, it shall mean the pursuit, hunting, capture or killing of birds or animals, or collecting of birds' nests or eggs in the manner, at the time, and by means specifically permitted. Whenever it is made unlawful to "take" birds or animals or parts thereof, or birds' nests or eggs, the word "take" shall include pursuing, shooting, hunting, killing, capturing, trapping, snaring, and netting birds or animals, collecting birds' nests or eggs, and all lesser acts, such as disturbing or annoying birds or animals, or placing or using any net or other device for the purpose of taking birds or animals, whether or not they result in the taking of such birds or animals. "Take."

Open Season—The time during which birds or animals may be lawfully taken. Each period of time prescribed as an open season shall be construed to include the first and last days thereof. "Open Season."

Closed Season—The time during which birds or animals may not be taken. "Closed Season."

Transport—Shipping, transporting, carrying, importing, exporting, receiving or delivering for shipment, transportation, carriage, or export. "Transport."

Common Carrier—Railroad companies, boat lines, express companies, bus lines, and any person transporting persons or property for hire. "Common Carrier."

Game Animals—Deer, bear, fox, squirrels and rabbits. "Game Animals."

Fur Bearing Animals—Skunk, muskrat, raccoon, opossum, beaver, mink, otter and wildcat. "Fur Bearing Animals."

Non-Game Animals—All wild animals except game and fur bearing animals. "Non-Game Animals."

"Upland Game Birds."

"Migratory Wild Waterfowl."

"Non-Game Birds."

"Game."

Valid parts of Act upheld.

Powers of Board of Conservation and Development.

Fixing seasons and bag limits.

Regulation of hunting on public and private lands.

Acquisition of property for specified purposes.

Refuges.

Upland Game Birds—Quail, commonly known as Bob White or partridge, wild turkey, grouse, and pheasants of all kinds.

Migratory Wild Waterfowl—Anatidaw or waterfowl, including brant, wild duck, geese and swans; migratory wild birds, gruiæ or cranes, including little brown, sandhill, and whooping cranes, rallidae, or rails, including coots, gallinules, sora, and other rails; limicolæ, or shore birds, including avocets, curlew, dowitchers, godwits, knots, oyster catchers, phalaropes, sand pipers, snipes, stilts, surf birds, turnstones, willet, woodcock, and yellow legs; columbidae or pigeons, including doves and wild pigeons.

Non-Game Birds—All wild birds except upland game birds and migratory game birds.

Game—All game animals and game birds.

SEC. 3. *Validity of Provisions of this Act.* The provisions of this act shall be several, and if any of its provisions shall be held to be unconstitutional, the decision of the court shall not affect the validity of the remaining provisions of this act. It is hereby declared a legislative intent that this act would have been adopted by the General Assembly had such unconstitutional provisions not been included therein.

SEC. 4. *Powers and duties of the Board of Conservation and Development.* It shall be unlawful to take or pursue any of the wild life of the State at any time or in any manner, except at such times and in such manner as the supply of said wild life may justify, and the said Board is hereby directed to make adequate investigations as to the said supply and thereupon shall, by appropriate rules and regulations:

1. Fix seasons and bag limits or close seasons on any species of game, bird, or fur bearing animal, in any specified locality or localities, or the entire State, when it shall find, after said investigation, that such action is necessary to assure the maintenance of an adequate supply thereof. The statutes now governing such subjects shall continue in full force and effect, except as altered or modified by rules and regulations promulgated by the Board.

2. Establish and close to hunting or trapping game or bird refuges on public lands and, with the consent of the owner, on private lands; and close streams and lakes or parts thereof to hunting or trapping.

3. Acquire by purchase, grant, condemnation, lease, agreement, gift, or devise lands or waters suitable for the purposes hereinafter enumerated, and develop, operate and maintain the same for said purposes:

(a). Game Farms or Game Refuges.

- (b). Lands or waters suitable for game, bird, or fur bearing animal restoration, propagation or protection. Lands or waters for propagation.
- (c). For public hunting or trapping areas to provide places where the public may hunt or trap in accordance with the provisions of law or the regulations of the Board. Public hunting areas.
- (d). To extend and consolidate by exchange lands or waters suitable for the above purposes. Exchange of lands and waters.
- (e). To capture, propagate, transport, buy, sell, or exchange any species of game, bird or fur bearing animal, needed for propagation or stocking purposes, or to exercise control measures of undesirable species. Buying and selling game for stocking.
4. Enter into coöperative agreements with educational institutions and State, Federal, or other agencies, to promote wild life research and to train men for wild life management. Agreements with other agencies for wild life research.
5. Enter into coöperative agreements with Federal Agencies, municipalities, corporations, organized groups of land-owners, associations and individuals, for the development of game, bird or fur bearing animal management and demonstration projects. Demonstration projects.
- A. *Limitations on powers.* Nothing in this act, however, shall be construed to authorize the Board to change any penalty prescribed by law for a violation of its provisions, or to change the amount of license fees or the authority conferred by licenses prescribed by law. Limitations on powers of Board.
- B. *Organization of work.* The Board shall establish such departmental bureaus or divisions and shall authorize the Commissioner to employ such experts, clerks, or other employees as it may deem necessary for the conduct of the work of the Board, and it shall fix their salaries or other compensation, which shall be paid out of the Game and Fish Fund. Organization of work of Board.
- The Board shall authorize such scientific and other studies as may be deemed necessary to its work, and shall collect, classify and disseminate such statistics, data and information as in its discretion will tend to promote the objects of this act. Scientific studies.
- C. *To Permit Killing of Game When Injurious to Agriculture.* The Board shall have power to issue permits to kill any species of birds or animals which may become seriously injurious to agriculture or other interests in any particular community, or such birds or animals may be captured alive by it or under its discretion and planted in other sections of the State for re-stocking, or may be disposed of in such other manner as it may determine: *Provided*, that birds and animals committing depredations may be taken at any time without a permit while committing, or about to commit, such depredations. Any permit issued pursuant to this section shall expire within four (4) months after the date of issuance. Power to permit killing of game when injurious to agriculture.
- Expiration of such permits.

Publication of
rules and regula-
tions of Board.

Rules of local
application.

County Game
Commissions
unaffected.

Limitations on
powers of such
Commissions.

Appointment of
Commissioner.

Salary.

Expenses limited.

Bond.

Location of office.

SEC. 5. *Publication.* Rules, regulations and orders of the Board shall be published in the following manner: Those having general application throughout the State shall be published at least once in some newspaper published in and having general circulation throughout the State and at each county court house door; those of special character having local application only shall be published at least once in some newspaper published in and having general circulation in the locality wherein such rules, regulations and orders are applicable and at the county court house door; but, if no such newspaper is so published and circulated, copies of such rules, regulations and orders shall be posted in at least three conspicuous places in the locality in which they are applicable and at the county court house door. Such rules, regulations and orders may also be given such other publicity as the Board may deem desirable.

SEC. 6. *County Game Commission.* This act shall not be construed to dissolve any game commissions now existing in the several counties, nor to prohibit the creation of game commissions in the several counties and such commissions now existing and such as may be created shall exist, but supervision of the provisions of this act and the direction of the policies and administration of this act and other acts which may exist for the same purpose as this shall be vested in and abide with the Board and the powers of such county commissions as may exist or may be created shall be of a nature advisory and recommendatory to the Board and the exercise of any powers by them shall require the approval of the Board of Conservation and Development.

SEC. 7. *Appointment of Commissioner.* The Director with the approval of the Board shall appoint a Commissioner, who shall receive a salary fixed by the Board, not exceeding five thousand dollars per annum, payable monthly upon his own requisition. The Commissioner shall be reimbursed for his actual and necessary traveling expenses, not to exceed one thousand five hundred dollars per annum, incurred in the discharge of his official business when he is away from the place where his office is located, to be paid by proper voucher. The Commissioner shall give bond in the sum of ten thousand dollars, to be approved by the State Treasurer, conditioned upon his faithful performance of the duties imposed upon him by the provisions of this act. The bond shall be filed with the State Treasurer and the premiums paid from the State Game Fund. The Commissioner shall have his office in the offices of the Board at the Capitol.

SEC. 8. *Powers of Commissioner.* In accordance with, and subject to, such rules and regulations as may from time to time be adopted by the Board relating thereto, the Commissioner shall have the following powers:

(a). *To Issue Permits.* The Commissioner may issue a permit, revocable for cause, to any person, authorizing the holder to collect and possess wild animals or wild birds or birds' nests or eggs for scientific, propagation, or exhibition purposes. Before such a permit to take for scientific purposes is issued, the applicant must file written testimonials from two well known ornithologists or zoologists and pay the sum of two dollars (\$2.00) for the permit, but duly accredited representatives of public educational or scientific institutions, or governmental departments of the United States engaged in the scientific study of birds and animals, may be granted such a permit without endorsements or charge or without being required to obtain a hunting license. If the Commissioner is satisfied of the good faith of the applicant, he shall issue to him a permit, which shall fix the date of its expiration, and may fix a restriction upon the number and kinds of animals, birds, or birds' nests or eggs to be taken thereunder, but no such permit shall be valid after the last day of the calendar year in which it is issued. Permits to take game animals or game birds during the closed season shall not be issued except to a duly accredited representative of a school, college, university, public museum or other institution of learning, or a representative of the Federal Government engaged in the scientific study of birds and animals or to a duly accredited representative of a State game department or commission to re-stock the covers of the State which he represents. Specimens of birds or animals legally taken and birds and animals reared in domestication pursuant to the provisions of this act and to the regulations of the Board may be bought, sold, and transported at any time by any person holding a valid permit issued in accordance with the provisions of this section. When transported by common carrier or contained in a package, said specimens of any package in which the same are transported shall have clearly and conspicuously marked on the outside the name and address of the consignor and consignee, and an accurate statement of the numbers and kinds of birds and animals, specimens or parts thereof, or birds' nests or eggs contained therein, and that such specimens are for scientific or propagation purposes. Each person receiving a permit under this section must file, at the expiration of his permit, with the Commissioner a report of his operations under the permit, which report shall set forth the name and address of the permittee, the num-

Powers of
Commissioner.

Issuance of per-
mits to take game
for scientific
purposes.

Testimonials
required.

Cost of permit.

Restrictions.

Validity of permit.

Marking packages
in transit
containing game
specimens.

Reports made to
Commissioner.

Contents.

Rules and regulations.	ber of his permit, the number of each species of birds, animals or birds' nests or eggs taken thereunder or otherwise acquired, disposition of the same, names and addresses of persons acquiring the same from the permittee, and number of each species on hand for propagation purposes at the expiration of the permit. The Board is hereby authorized to prescribe from time to time rules and regulations governing the possession, purchase, sale and transportation of birds and animals raised in domestication pursuant to the provisions of this act.
Employment of deputies.	(b). <i>To Employ Deputies.</i> The Commissioner may employ such Game Protectors, deputy game protectors, refuge keepers, employees, and agents as shall be necessary for the proper carrying out of the provisions of this act, and with the approval of the Board shall arrange the compensation for such protectors, deputy protectors, refuge keepers, employees and agents. Qualifications for the office of game protector shall be considered in the appointment of all Game and Fish Protectors who shall be required to pass an examination showing their knowledge of provisions of the game and fish laws, the purposes of the protection of wild life, and essential matters of administration of these statutes. Said examination shall be prepared under the supervision of the Commissioner and given in the county or district in which the said protector will serve and shall be conducted under the direction of the Commissioner or some suitable person designated by him. The Commissioner shall have general supervision and control over all such protectors, deputy protectors, refuge keepers, and employees, and shall enforce all the provisions of this act and any other laws now in force or hereafter enacted for the protection of wild birds and animals, and shall exercise all necessary powers incident thereto. It shall be the duty of the protectors, deputy protectors, refuge keepers, and employees to obey and carry out the instructions and directions of the Commissioner for the enforcement of this act.
Compensation.	
Qualifications.	
Examinations required.	
Deputies supervised by Commissioner.	
Preparation of license and other forms.	(c). <i>To Prepare Form of License.</i> It shall be the duty of the Commissioner to prepare forms of licenses and other forms necessary for use in the administration of the provisions of this act and to properly distribute them to the officers and persons required to issue licenses or use such forms. Each license shall be issued in the name of the Commissioner and countersigned by the officer or person issuing it. Each licensee shall sign his name in ink on the license issued him. The Commissioner shall cause the license accounts of officers and persons issuing licenses to be examined and audited at least once during each year, and shall require such officers
Distribution.	
Filling out licenses.	
Audit of license accounts.	

and persons promptly to pay him, in accordance with the provisions of this act, all monies received by them from the sales of licenses.

(d). *To Execute Warrants.* The Commissioner and each of his deputies shall have power to execute all warrants issued for violation of this act, and to serve subpoenas issued for examination, investigation, or trial of offenders against any of the provisions of this act; to make search, after having first obtained proper warrant therefor, of any place or thing which such deputies have cause to believe contains wild birds or animals, or any part thereof, or the nest or eggs of birds possessed in violation of law; to seize wild birds or animals, or parts thereof, or nests, or eggs of birds killed, captured, or possessed in violation of law or showing evidence of illegal killing; to seize and confiscate all instruments or devices illegally used in taking wild birds or animals, and to hold the same to be disposed of as provided in this act; to arrest without warrant any persons committing a violation of this act in his presence, and to take such person immediately before a court having jurisdiction for trial or hearing; and to exercise such other powers of peace officers in the enforcement of the provisions of this act, or of judgments obtained for violation thereof, as are not herein specifically conferred.

Issuance of criminal warrants for violations.

Power of search and seizure.

Confiscation of illegal devices.

Arrests.

(e). *To Dispose of Seized Game and Devices.* All game birds and the edible portions of game animals seized under the provisions of this act shall be disposed of by the Commissioner, or under his direction, by gift to hospitals, charitable institutions or almshouses in the county taken within the State. Non-game birds or parts thereof and the plumes or skins of wild birds or birds of foreign species shall be disposed of by the Commissioner by gift to scientific educational institutions within the State, or may be retained by him for use of the Board, or in his discretion they may be destroyed. The Commissioner shall take a receipt from the donee for any such gift, and file such receipt in his office, and he shall keep a permanent record of such gifts. The heads, antlers, horns, hides, skins, or feet, or parts of any game or fur bearing animal, seized under the provisions of this act, if the person from whom the same were seized, is convicted of violating any of the provisions of this act, or if the owner thereof is unknown, may be sold for cash by the Commissioner, or under his direction, at public auction to the highest bidder. Notice of the time and place of such sale, together with a description of the articles to be sold, shall be given by the Commissioner or under his direction in such manner as he may determine to be best calculated to bring the best price

Disposition of seized game and devices.

Sale of certain parts of seized game.

Notice of sale.

Perishable property.

Certificate to purchaser.

Return of property to persons acquitted.

Reports by deputies of property seized.

Police officers constituted deputy game protectors.

Fees taxed as court costs.

Duties of Commissioner and deputies as to forest preservation.

therefor: *Provided*, that if the property seized is perishable, that same may be disposed of by the Commissioner immediately. The Commissioner or his deputies authorized to make the sale shall issue to the purchaser a certificate stating that the purchaser has the legal right to be in possession of the articles bought, and anyone so acquiring said article or articles from the State, other than the person from whom they were seized, shall have the right to possess the same. If the person from whom any of said articles were seized be acquitted of the charge of violating any of the provisions of this act, the article so seized, unless it be an instrument or device, the use of which is prohibited by this act, or money derived from the sale thereof, if it was perishable property, shall be returned to him. It shall be, and is hereby made, the duty of each deputy to make a full and complete report to the Commissioner of all property by him confiscated because of a violation of the game laws of this State, showing in detail a description of the property, the person from whom it was confiscated, the price received therefor upon public sale, and the disposition of the money. The Commissioner shall keep in his office a permanent record showing all property confiscated by him or any of his deputies, and the disposition made thereof under the provisions of this act.

SEC. 9. *Officers Constituted Deputy Game Protectors.* All sheriffs, deputy sheriffs, police officers, forest wardens, park patrolmen, refuge keepers, constables and all other peace officers are hereby made deputy game protectors, and it shall be made their duty to aid in the enforcement of this law. In addition to fees to which he may be entitled under the general law of this State, any deputy game protector not on salary as such shall receive the sum of five dollars (\$5.00) in any case involving a violation of this act in which he secures the evidence upon which the conviction was obtained, which shall be assessed against the defendant and paid by such defendant as a part of the costs in case of conviction; if no conviction is procured, no fee shall be taxed against the county or State.

SEC. 10. *Protectors, Deputy Protectors, and Refuge Keepers Constituted Special Forest Wardens.* The Commissioner, protectors, deputy protectors and refuge keepers are hereby made ex-officio special forest wardens and charged with the duty of reporting to the forest wardens all infractions of the forest fire law and to assist forest wardens in extinguishing forest fires and generally enforcing the laws and regulations for the preservation of the forests.

SEC. 11. *Payment to State Treasurer of License Fees.* The Commissioner shall promptly pay to the State Treasurer all monies received by him from the sale of hunting licenses or from any other source arising through the administration of this act, and the State Treasurer shall deposit all such money in a special fund, to be known as the State Game Fund, and which is hereby reserved, set aside, appropriated and made available until expended as may be directed by the Board in the enforcement of this act and for the purposes of this act.

Special fund
set up for
license fees.

Designation and
disposition

SEC. 12. *Licenses Required.* No person shall at any time take any wild animals or birds without first having procured a license as provided by this act, which license shall authorize him to take game only during the periods of the year when it shall be lawful. The applicant for a license shall fill out a blank application in the form prescribed and furnished by the Commissioner. Said application shall be subscribed and sworn to by the applicant before an officer authorized to administer oaths in this State, and the persons hereby authorized to issue licenses are hereby authorized to administer oaths to applicants for such licenses. Licenses may be issued by the Clerk of the Superior Court for each county, the Commissioner, game protectors and such other persons as the Commissioner may authorize in writing:

Hunting licenses

Application for.

Sworn to.

LICENSE FEES

Non-resident Hunting License	\$15.25
State Resident Hunting License	2.10
Combination Hunting and Fishing License	3.10
County Hunting License	1.10

License fees
enumerated.

Said applicant, if a resident of this State, shall pay to the officer or person issuing the license the sum of one (\$1.00) dollar as a license fee, and the sum of ten (10¢) cents as a fee to the officer or person, other than the Commissioner, for issuing the same, and shall obtain a County Resident Hunting License, which shall entitle him to take game birds and animals in the county of his residence, or shall pay to the officer or person issuing the license the sum of two dollars (\$2.00) as a license fee and the sum of ten (10¢) cents as a fee to the officer or person other than the Commissioner for issuing the same and shall obtain a Resident State Hunting License, which shall entitle him to take game birds and animals in counties other than the county of his residence, and in the State at large, as authorized by this act. All persons who have lived in this State for at least six months immediately preceding the making of such application shall

County resident
hunting license.

Resident State
hunting license.

"Resident"
defined.

Non-resident
hunting license.

be deemed a resident citizen for the purposes of this act. Said applicant, if a non-resident of this State, or a resident for less than six months, or an alien, shall pay to the officer or person issuing the license fifteen (\$15.00) dollars as a license fee and the sum of twenty-five (25¢) cents as a fee to the officer or person other than the Commissioner for issuing the same and shall obtain a Non-Resident Hunting License, which shall entitle him to take game birds and game animals as authorized by this act. The Commissioner is hereby authorized and empowered to issue combination licenses for hunting and fishing which said combination license may be for an amount less than the total of the hunting and fishing license when purchased separately. For a State Resident Hunting and Fishing License the applicant shall pay to the officer or person issuing the license the sum of three (\$3.00) dollars as a license fee and ten (10¢) cents as a fee for issuing same, which shall entitle him to hunt and fish in the counties other than the county of his residence and in the State at large according to the law.

Combination
hunting and fish-
ing licenses.

License fee for.

Guide's license.

Fee for.

Oath of guide.

Rescinding guide's
licenses.

No fees for
Game Agents.

Fee of non-resident
for license to hunt
on own lands.

Application for.

Any person acting for hire as a hunting guide shall obtain a guide's license, and shall pay therefor a license fee in an amount not to exceed the sum of ten dollars (\$10.00), the Board being hereby authorized and empowered to provide classifications, and to fix fees within said limit as to class. The Commissioner is hereby authorized and empowered to prescribe rules and make regulations respecting the duties of guides, to require that guides take an oath to abide by the game laws of the State, and to rescind the license of any guide who violates the regulations or is convicted of violating the game law of the State: *Provided*, that the Commissioner may, upon request, issue a non-resident license to any Game Agent of the United States or of a State of the United States without payment of any fees, which license may be used by such Agent of the United States or of a State of the United States only in the discharge of his official business: *Provided*, that a non-resident who holds fee simple title to lands in North Carolina may hunt on such lands by payment of a license fee of five (\$5.00) dollars plus twenty-five (25¢) cents for the issuing officer. Such non-resident must make a sworn application to the Commissioner, on forms provided by said Commissioner, setting forth the location of such lands, the non-resident's title thereto, and such other information as may be required by the Commissioner, and if such non-resident be a corporation, then only the non-resident president, the vice-president, the secretary-treasurer, and the directors, not to exceed seven in number,

of such corporation, shall be permitted to take out a non-resident landowner's hunting license, as herein provided.

That any non-resident owning in his own right and in severalty one hundred acres or more of land in the State of North Carolina may hunt upon such lands, subject to the provisions and restrictions of the North Carolina Game Law, without being required to purchase a hunting license.

SEC. 13. *Term and Use of License.* Each license shall be void after the first day of August next succeeding the date of its issuance. Each licensee shall have his license on his person at all times when he is taking game animals or game birds, and shall exhibit the same for inspection to any game protector or other officer requesting to see it. No person shall alter or loan, change, or transfer any license issued pursuant to the provisions of this act, nor shall any person other than the person to whom it is issued use the same.

SEC. 14. *Exemption.* Any person who is a resident of this State, and any dependent member of his family under twenty-one years of age, may take game birds and wild animals in the open season for the same, and not contrary to the provisions of this act, on lands owned by such resident without a license; and a minor member of a family resident of this State, under sixteen years of age, may hunt under the license of his parent or guardian; but such minor must carry such license when so hunting, unless accompanied by such parent or guardian; and a non-resident minor child of any resident of this State may lawfully procure and use the same license required of a resident, when such non-resident child is actually visiting such resident parent: *Provided*, that a party who leases a farm for cultivation shall not be required to obtain a license to hunt thereon.

SEC. 15. *Disposition of License Fees.* The license fees provided to be paid in this act shall be remitted by the officers or persons issuing the license on the first and fifteenth of each month to the Commissioner with a schedule setting forth the name and address of each licensee, the serial number and classification of the license, and the amount paid for each license issued, except that the officer or person issuing licenses shall, before making such remittance, deduct and retain as his fee the amount of fees provided to be paid to him by the provisions of this act for issuing license. On or before the first day of April of each year, each officer or person authorized to issue license shall forward to the Commissioner the stubs of licenses issued by him and all unused licenses, together with a report covering the number of licenses issued and the amount of license money received

Right of non-resident to hunt on own lands without a license.

Term of license.

Keeping license on person; exhibition to officers.

Alteration prohibited.

Not transferable.

Residents may hunt on own lands without license.

Minors.

Non-resident minors.

No license for hunting on leased lands.

Reports of licenses sold.

Contents.

Deducting fees.

Annual report.

by him; the Commissioner shall tabulate the total number of licenses of all kinds issued in the State and the fees received therefor, and he shall include such data in his biennial report.

Open seasons
set out.

SEC. 16. *Open Season.* The open season for taking game animals and game birds, subject to changes by the Board of Conservation and Development from time to time as the supply of wild life shall justify, are as follows:

Bear	October 1 to January 1
Deer (Male)	October 1 to January 1
Mink, Muskrat, Otter	November 1 to February 15
Opossum, Raccoon (with gun or dogs)	October 1 to February 1
Opossum, Raccoon (Trapping)	November 1 to February 15
Quail	Thanksgiving Day of each year to February 15
Rabbit	Thanksgiving Day of each year to February 15
Squirrel	September 15 to January 15
Turkey	Thanksgiving Day of each year to February 1
Woodcock	December 1 to December 31
Ruffed Grouse	November 20 to December 15
Wildcat, Weasel, Skunk	No closed season
Beaver, Buffalo, Elk, Doe Deer and Pheasants	No open season
Dove, Ducks, Geese, Brant and other migratory waterfowl	Federal regulations
Snipe, Sora, Marsh Hens, Rails, Gallinules	Federal regulations
Fox	County regulations

Federal laws as
to migratory
wild fowl.

The open and closed season on all migratory wild fowl shall conform with the United States Biological Survey legislation, irrespective of seasons as set forth by the North Carolina Game Law.

Bag limits
set out.

SEC. 17. *Bag Limits.* It shall be unlawful to take in the period of time set opposite such individual name of species in the following table a greater number of each species of birds or animals than is enumerated in the column of the said table headed "Bag Limits," which shall be fixed by the Board of Conservation and Development, subject to changes as the supply of wild life shall justify.

	<i>Per Day</i>	<i>Per Season</i>
Bear	No limit	No limit
Deer	1	3
Mink, Muskrat, Otter	No limit	No limit
Opossum, Raccoons	No limit	No limit
Quail	10	150
Rabbit	No limit	No limit

	<i>Per Day</i>	<i>Per Season</i>
Squirrel - - - - -	10	No limit
Turkey - - - - -	1	3
Ruffed Grouse - - - - -	2	10

Woodcock—Federal Regulations.

Dove, Ducks, Geese, Brant and other migratory waterfowl—Federal Regulations.

Snipe, Sora, Marsh Hens, Rails, Gallinules—Federal Regulations.

Wildcat, Weasel and Skunk—No limit.

Fox—County Regulations.

Game birds and game animals lawfully taken may be possessed during the open season therefor and the first ten (10) days next succeeding the close of such open season, but a person may not have in possession at any one time more than two (2) deer, two (2) wild turkeys and two days' bag limit of other game animals or game birds.

Limitation on possession of game.

The bag limit, possession limit and open seasons on dove and all other migratory birds and wild fowl shall be the same as that prescribed by the United States Biological Survey legislation irrespective of bag limits, possession limits and seasons set forth by the North Carolina Game Law.

Federal laws applicable to certain game.

SEC. 18. Birds and animals for which no open season is provided shall be classed as protected and shall be unlawful to take or possess at any time. Unprotected birds and animals may be taken, possessed, bought, sold and transported at any time in any manner.

Protected and unprotected game.

1. *Unprotected Birds*: English Sparrows, Great Horned Owls, Cooper's Hawks, Sharp-shinned hawks, Crows, Jays, Blackbirds, Starlings and Buzzards and their nests and eggs.

Unprotected birds.

2. *Unprotected Animals*: Wildcats, Weasels and Skunks: *Provided*, that unprotected birds and animals may not be killed by the use of poison or dynamite except under permit issued by the Commissioner.

Unprotected animals.

3. No person shall take squirrels at any time in any public park; that rabbits and squirrels lawfully taken may be bought and sold during the open season and may be possessed for the first five days next succeeding the close of such season except that the Board shall have the power to prohibit the sale of rabbits and squirrels at such times as conditions require; that rabbits may be box-trapped or hunted without gun at any time; that the setting of steel traps for bear is unlawful; that foxes may be taken with dogs only, except during the open season, when they may be taken in any manner; that it shall be unlawful at any time to take any wild deer while swimming or in water to its knees.

Squirrels in public parks protected.

Sale and purchase of rabbits and squirrels.

Steel traps.

Foxes.

Deer.

Unlawful possession of game.

SEC. 19. *Unlawful Possession.* The possession, transportation, purchase or sale of any dead game animals, dead game birds, or parts thereof during the closed season in North Carolina, though said animals, birds, or any parts thereof were taken or killed without the State in the open season in such State, shall be unlawful; and the possession of same shall be prima facie evidence of the violation thereof: *Provided*, said animals or birds or parts thereof belong to any one of the family or classes protected by the North Carolina Game Law as amended to date.

Right to inspect refrigerating plants, etc., for game stored.

The Commissioner, all game protectors, deputy game protectors and refuge keepers shall have the power to enter and search any refrigeration plant, refrigerators and ice boxes of all public refrigerating storage plants, meat shops, hotels, restaurants, or other public eating places, in which such officer, making such search, has reasonable grounds to believe that game taken, killed or stored in violation of the North Carolina Game Law has been concealed or stored, and which will furnish evidence of a violation of such laws; and such search may be made without warrant, except that no dwelling may be searched without a warrant.

Manner of taking game regulated.

SEC. 20. *Manner of Taking Game.* No person shall at any time of the year take in any manner, number, or quantity any wild bird or wild animal, or take the nests or eggs of any wild bird, or possess, buy, sell, offer or expose for sale, or transport at any time or in any manner any such bird, animal, or part thereof, or any birds' nests or eggs, except as permitted by this act; the possession of any game animals, or game birds or part of such animals or game birds, except those expressly permitted by the Board, in any hotel, restaurant, café, market or store, or by any produce dealer in this State shall be prima facie evidence of the possession thereof for the purpose of sale in violation of the provisions of this act; but this provision shall not be construed to prohibit the person lawfully obtaining game from having it prepared in a public eating place and served to himself and guest: *Provided, however*, that for the purpose of this act any person hiring another to kill aforesaid game animals or game birds and receiving same shall be deemed buying same, and subject to the penalties of this act. Game birds and game animals shall be taken only in the daytime, between sunrise and sunset with a shot gun not larger than number ten (10) gauge, or a rifle, unless otherwise specifically permitted by this act. No person shall take any game animals or game birds or migratory game birds from any automobile, or by aid of or with the use of any jack-light,

Possession of game in eating places unlawful.

Hiring another to kill game prohibited.

Night hunting prohibited.

or other artificial light, net, trap, snare, salt-lick or poison; nor shall any such jack-light, net, trap, snare, salt-lick or poison be used or set to take any animals or birds; nor shall birds or animals be taken from an airplane, power boat, sail boat, or any boat under sail, or any floating device towed by a power boat or sail boat; nor shall any person take any dove, wild turkey, or upland game bird on any field, or in any cover in which corn, wheat, or other grain has been deposited for the purpose of drawing such birds thereto. A person may take game birds and wild animals during the open season therefor with the aid of dogs, unless specifically prohibited by this act. It shall be lawful for individuals and organized field trial clubs or associations for the protection of game, to run trials or train dogs at any time: *Provided*, that no shot gun be used and that no game birds or game animals shall be taken during the closed season by reason thereof. The Board shall have, and is hereby given, full power and authority to make regulations defining the manner of taking fur bearing animals and to prohibit the use of steel traps in any county or districts of the State when it shall appear necessary and advisable by the said Board. Any person who shall cut down den trees in taking game or fur bearing animals shall be guilty of a misdemeanor.

Devices outlawed.

Use of dogs.

Fur-bearing animals protected.

Cutting down den trees made misdemeanor.

It shall be unlawful for any person or persons to hunt with guns or dogs upon the lands of another without first having obtained permission from the owner or owners of such lands, and said permission so obtained may be continuous for one open hunting season only.

Hunting on another's lands without permission prohibited.

SEC. 21. Any person desiring to engage in the business of propagating in captivity upland game birds, ducks and geese, or any of them on land of which he is the owner or lessee and selling same pursuant to the provisions of this section, may make application in writing to the Commissioner for a license to do so. The Commissioner, when it shall appear that such application is made in good faith, shall upon the payment of a fee of two dollars (\$2.00), issue to each applicant a license permitting such licensee to propagate such game birds on land of which he is the owner or lessee, the location of which shall be stated in such application and such license; to sell and ship such propagated game birds in the State from the State alive at any time for breeding or stocking purposes and take such propagated game birds except quail and wild turkey in any manner and at any time and sell the carcasses for food as hereinafter prescribed: *Provided*, that propagated upland game birds may be killed by shooting only during the open season as established by the Board; and, *provided*

Application to engage in business of game propagation.

License fee.

Sale and shipping permitted.

Propagated game protected.

Term of license.	<i>further</i> , that propagated migratory game birds may be killed by shooting only during the open season for migratory game birds. Each such license shall expire on the thirty-first day of December of the year in which it is issued. Each holder of a game bird propagating license shall keep such license prominently displayed at the place of business specified therein.
Displaying.	Every person holding a game bird propagating license issued by the Commissioner shall keep accurate, written records, showing the number of game birds of each species propagated, bought, or sold, and the disposition thereof. These records shall be kept permanently on the premises stated in such license and shall be open for inspection by any duly authorized representative of the Commissioner at all reasonable times.
Records to be kept.	
Inspection.	
Sale of migratory game birds for food regulated.	Migratory game birds propagated in accordance with this section shall not be bought or sold for food, unless each bird before attaining the age of four weeks, shall have had removed from the web of one foot a portion thereof in the form of a "V" large enough to make a well defined mark, which shall be sufficient to identify it as a bird propagated in accordance with this section of the North Carolina Game Law. Migratory game birds propagated in accordance with this section may be bought, sold or offered for sale for food only after being tagged with an indestructible metal tag which shall be supplied by the Board.
Tagging.	Common carriers shall receive and transport game birds tagged as aforesaid but to every package containing such propagated game birds shall be affixed a tag or label upon which shall plainly be printed or written the name, address and license number of the person by whom such propagated game birds are shipped and the name and address of the person to whom such propagated game birds are to be transported and number of each kind contained therein. The Board shall be entitled to receive and shall collect for each tag to be affixed to the carcass of each game bird propagated, in accordance with this section, the sum of five cents. The said tags shall remain affixed as aforesaid until the carcasses of such propagated game birds shall be finally prepared for consumption: <i>Provided</i> , that the owner or proprietor of a hotel, restaurant, boarding house, or the manager of a club may sell a portion of a tagged game bird to a guest, customer, or member, for consumption on the premises.
Transportation of such game regulated.	
Labeling.	
Fee for tags.	The proprietor or keeper of a hotel, restaurant or café, boarding house or club, desiring to serve game to his patrons, may make application to the Department of Conservation and
Sale by cafés, etc.	
Application for license to sell game for food.	

Development for a license to do so. The Department, when it shall appear that such application is made in good faith, shall upon the payment of a fee of ten dollars (\$10.00) issue to each such applicant a license permitting the holder thereof to buy and possess game birds lawfully tagged, and to serve such game to his patrons for consumption at any time, but only on the premises, the location of which shall be definitely stated in such license and the application therefor. Each such license to serve game birds shall expire on the thirty-first day of December in the year in which it is issued. Each person holding a license to serve game birds shall keep such license prominently displayed at the place of business specified therein. The holder of a license to serve game birds may purchase only game birds tagged in accordance with law. Each holder of a license to serve game birds shall keep accurate written records of each and every purchase, which records shall contain the name and address of the person or corporation from whom such game birds were purchased, the date of each transaction and the number and kind of game birds included in each purchase. These records shall be kept permanently at the place of business specified in the license and shall be open for inspection by any duly authorized representative of the Department at all reasonable times. Each holder of a license to serve game birds shall send a certified copy of these records for the previous calendar year to the Department not later than January fifteenth. The Department shall furnish the forms on which these records are to be kept. The Board is hereby authorized to prescribe from time to time rules and regulations governing the possession, purchase, sale and transportation of birds raised in domestication pursuant to the provisions of this act.

SEC. 22. *Unlawful Transportation.* No common carrier or employee of such carrier shall, while engaged in such business, transport for the owner any wild animals or birds or any part thereof, or nest or eggs of any bird, nor any such carrier or employee knowingly receive or possess the same for shipment for another, unless the person offering the same for shipment is in possession of valid hunting license or collecting permit. A person who is a resident of this State may transport within the State otherwise than by parcel post, during the open season therefor, game birds and game animals lawfully taken. A person who is a non-resident of the State and a holder of a valid non-resident hunting license, may, under a permit issued by the Commissioner, transport within this State, or from a point within to a point without, otherwise than by parcel post, during the open season therefor,

License fee.

Term of license.

Displaying.

Records to be kept.

Inspection.

Reports to Department of Conservation and Development.

Rules and regulations.

Unlawful transportation.

Transportation within State.

Transportation out of State by non-resident regulated.

Transportation
of certain parts
of game.

Mounted specimens
may be bought
and sold.

Marking packages
in which game
is transported.

Provision for
privately owned
public hunting
grounds.

Conditions.

Minimum area.

Organization of
land owners.

Listing and adver-
tising such lands.

game birds and game animals lawfully taken by him or parts thereof, but he shall not transport out of the State during any one open season more than two male deer and two wild turkeys, or during one calendar week more than two days' bag limit of other game animals and game birds. A person may transport, buy, or sell at any time or in any manner, non-game animals and the fur of fur-bearing animals lawfully taken and tagged. A person may transport, except by parcel post, and possess at any time and in any manner the head, antlers, hides, feet or skin of game animals or game birds lawfully taken. A person may buy and sell at any time the mounted specimens of heads, antlers, hides and feet of game animals, and the skins of game birds lawfully taken and possessed: *Provided*, the person selling such specimens has a written permit issued by the Commissioner, authorizing him to do so.

SEC. 23. *Packages to be Marked.* Any package in which any wild animal or bird or parts thereof or egg or nest of any wild bird is transported shall have clearly and conspicuously marked on the outside thereof, the names and addresses of the consignor and consignee, together with an accurate statement of the number and kinds of animals or birds or parts thereof, or eggs or nests, contained therein.

SEC. 24. *Privately Owned Public Hunting Grounds.* In order to improve hunting, to open to the hunting public lands well stocked with game, and to give landowners some income through game protection and propagation, the State of North Carolina, through the Department of Conservation and Development, is authorized to recognize, list, and assist the owners in protecting their lands which are a part of public hunting grounds organized under this section of the North Carolina Game Law, subject to the following conditions, stipulations, and such rules as the Conservation Board may adopt for the regulation of said hunting grounds:

(1). The minimum area recognized under this act is one thousand (1,000) acres;

(2). Owners of land included in a hunting ground formed under this act must organize, adopt rules and regulations for the operation of said hunting grounds, and be recognized by the Department of Conservation and Development before such hunting grounds are put into operation under this act;

(3). The Department of Conservation and Development will list and assist in advertising such public hunting grounds as are formed under this act, subject to such rules and regulations as may be adopted by the Board from time to time, and in accordance with the North Carolina Game Law and

this act. The Department of Conservation and Development will furnish at cost to the owners of public hunting grounds posters to be used in posting such lands, such posters to state that the lands are posted under this section of the North Carolina Game Law and in case of withdrawal of recognition by the Department such posters shall be removed from the land affected within ten days after notice to owner or owners;

(4). Owners of public hunting grounds shall require of each and every hunter the prescribed hunting licenses as set forth elsewhere in the North Carolina Game Law;

(5). The owners of public hunting grounds may require of each and every hunter a per day rate for hunting, rates to be approved by the Department of Conservation and Development, said rates not to exceed four dollars (\$4.00). In addition to charges for privileges of shooting game, landowners may charge a dog hire when landowners furnish dogs, dogs to be furnished only by request of the hunter;

(6). When any group of owners of a public hunting ground, organized under this act, decide to promote the hunting of certain kinds of game, said kinds of game used for stocking to be propagated in game breeding plants organized and operated under the game and other laws of North Carolina, the owner shall be permitted to charge hunters such fees and rates as are approved by the Board of Conservation and Development;

(7). No hunter is allowed to quit the hunting grounds at the end of the day's or part of a day's hunting without seeing the authority who gave him permission to hunt on said hunting grounds and paying all accounts due said authority.

(8). No construction or interpretation shall be put on this section or any part thereof as to permit the sale of dead game killed in accordance with this act, abrogate the bag limits, time of hunting, open and closed seasons as prescribed elsewhere in the North Carolina Game Law;

(9). No person shall hunt or discharge firearms upon any public hunting grounds organized under this section without being accompanied by one of the landowners or a personal representative of one landowner, or after securing, on the day of the hunt, or day preceding the hunt, written permission to hunt under the authority of this act, said written permission to bear the name in full, age, and address of the hunter, under the penalty of being fined in the courts, upon conviction, not less than twenty-five dollars (\$25.00) for each and every offense;

Posting lands.

Owners to require hunters to have licenses.

Rates to be charged.

Dog hire.

Fees and rates to be charged when land owners promote hunting of certain kinds of game.

Payment of rates required of hunters.

Other restrictions unaffected.

Hunters must be accompanied by land owners or agents.

Written permission to hunt unaccompanied.

Penalty for violation.

Withdrawal of recognition under certain circumstances.

(10). When hunting grounds or any part thereof, organized and operated under this act are used for purposes not consistent with the Federal, State and local laws, the Department of Conservation and Development shall withdraw recognition from the area of such parts thereof as are deemed advisable, and report the case to the proper civil officials.

Violation of Act made misdemeanor.

SEC. 25. *Punishment for Violation of Act.* Any person who takes, possesses, transports, buys, sells, offers for sale or has in possession for sale or transportation any wild bird, animal, or part thereof, or nest or egg of any bird, in violation of any of the provisions of this act, or who violates any other provisions of this act, or fails to perform any duty imposed upon him by this act, or who violates any lawful order, rule or regulation promulgated by the Board, shall be guilty of a misdemeanor and upon the first offense and conviction thereof shall be fined not more than fifty dollars (\$50.00) or imprisoned for not more than thirty days, and upon the second offense and conviction thereof shall be fined not less than twenty-five (\$25.00) dollars nor more than two hundred (\$200.00), or by imprisonment for not more than six months, or both, in the discretion of the court, and in all cases the Board may revoke the license of any offender convicted under this section. Any person who shall swear or affirm to any false statement in any application for a hunting license shall be deemed guilty of perjury and on conviction shall be subject to the punishment provided for in the crime of perjury.

Punishment.

Revocation of license.

"Perjury" defined.

Conflicting laws repealed.

SEC. 26. All acts, whether general, local, special, or private, or parts of such acts, in conflict with or which are inconsistent with the provisions of this act are hereby repealed, except House Bill number eight hundred and sixty-seven relating to migratory waterfowl.

1935 Act saved.

SEC. 27. *Effective Date.* This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 599

CHAPTER 487

AN ACT TO REPEAL ABSENTEE VOTING FOR WILKES COUNTY IN THE PRIMARY AND ELECTION OF COUNTY OFFICIALS ONLY.

The General Assembly of North Carolina do enact:

C. S. 5060-5068, amended, repealing Absentee Ballot Law in Wilkes County.

SECTION 1. That the provisions of Article eight, Chapter ninety-seven, Sections five thousand nine hundred sixty to five thousand nine hundred sixty-eight, inclusive, of the Consolidated

Statutes, and all amendments thereto, shall not apply to primary and general elections held in Wilkes County, subject to the following conditions:

That this act shall apply only to the election of county and legislative officers; and also, *Provided, further*, that this act shall not be construed to debar any State and Federal employees from voting absentee on any elective official in Wilkes County. Exceptions

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1317

CHAPTER 488

AN ACT TO AUTHORIZE THE GOVERNOR TO CREATE AN ADVISORY AGENCY KNOWN AS THE STATE PLANNING BOARD.

Whereas, on January twenty-sixth, one thousand nine hundred and thirty-five, the Governor, in response to the suggestion of the National Resources Board, an agency of the Federal Government, designated certain heads of Departments of the State Government and other citizens as a State Planning Board; and Preamble: Creation by Governor of State Planning Board.

Whereas, the Federal authorities have requested said Board to be given a statutory recognition; *Now, therefore*, Need of statutory recognition.

The General Assembly of North Carolina do enact:

SECTION 1. That the said State Planning Board as designated by the Governor, on January twenty-sixth, one thousand and nine hundred and thirty-five, be and the same is hereby approved as an advisory agency of the State, under direction of the Governor, and that membership on said board shall constitute "commissioner for special purposes" within the meaning of section seven of article fourteen of the Constitution. The persons named upon the said State Planning Board by the Governor on January twenty-sixth, one thousand nine hundred and thirty-five, shall constitute the membership of said board during the pleasure of the Governor, and all vacancies on the board may be filled by the Governor. The members of the said board shall serve without pay. Board approved as advisory agent of State.

SEC. 2. That it shall be the duty of the said board to collect and arrange data concerning various projects in the State of North Carolina that in the opinion of the board may constitute proper and useful projects for development within the scope Designation of members.
Vacancies.
No pay allowed members.
Duties of Board as to public projects.

of the various agencies of the State or agencies of the Federal Government for which funds are now or may hereafter be made available.

Investigations
and assembling
of data.

The said board shall have authority to make investigations and to correlate information on all such matters as may be referred to it by the Governor or the various agencies of the State.

Provision for
expenses out of
Contingent Fund.

SEC. 3. In order to carry out the purposes of the board, the Governor may from time to time make provision for any necessary expenses thereof, not provided by the Federal Government, out of the Contingent Fund appropriated for the use of the Governor's office, and the said board may be authorized to accept and disburse under the approval of the Director of the Budget any contributions that may be made available for the work in which it is engaged by any State or Federal agency or private or public endowment.

Acceptance and
disbursement of
contribution.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1373

CHAPTER 489

AN ACT TO AMEND CHAPTERS 385 AND 481 OF THE PUBLIC LAWS OF 1933, RELATING TO THE NORTH CAROLINA STATE THRIFT SOCIETY.

The General Assembly of North Carolina do enact:

Ch. 385, Public
Laws 1933,
amended.

SECTION 1. That section five of chapter three hundred and eighty-five of the Public Laws, relating to the incorporation of the North Carolina State Thrift Society, be, and the same is hereby amended to read as follows:

Officers of N. C.
State Thrift
Society.
Duties of
Treasurer.

"Sec. 5. The officers of the Society shall be elected by the Board, and shall include a president, vice-president, secretary, treasurer and auditor. The treasurer of the Society shall be responsible for the funds of the Society, and shall furnish good and sufficient surety in such amount as may be fixed from time to time by the Board of Directors."

Again amended.

SEC. 2. That section eight of said act be, and the same is hereby amended to read as follows:

Deposits insured.

"Sec. 8. The funds in the treasurer's hands may be deposited by him, to his credit, with banks which are members of the Federal Deposit Insurance Corporation. In no case may the amount in any one bank exceed the amount covered by insurance. The interest accruing and paid on such deposits shall be added to the funds of the Society."

Allocation of
earned interest.

SEC. 3. That section ten of said act be, and the same is hereby repealed. Again amended.

SEC. 4. That section eleven of said act be, and the same is hereby amended to read as follows: Again amended.

"Sec. 11. The funds of the Society may, at the discretion of the Board, be invested in obligations of the United States Government, or of the State of North Carolina, or deposited as previously provided in section eight of this act." Investment of funds.

SEC. 5. That section twelve be, and the same is hereby amended to read as follows: Again amended.

"Sec. 12. *Provided*, that no liability of any kind shall rest on the State of North Carolina by reason of this act." No liability on State.

SEC. 6. That section four of chapter four hundred and eighty-one of the Public Laws of one thousand nine hundred and thirty-three be, and the same is hereby amended to read as follows: Ch. 481, Public Laws 1933, amended.

"Sec. 4. That the savings deposits shall be transmitted to the treasurer of the said Society from time to time, in accordance with rules to be established by the governing Board of the North Carolina State Thrift Society, and shall be held for the purposes declared in the charter of the said Society." Disposition of savings deposits.

SEC. 7. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 8. That this act shall be in full force and effect from and after the date of its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1500

CHAPTER 490

AN ACT TO AMEND HOUSE BILL ONE THOUSAND AND SEVENTY-SEVEN, ENTITLED "AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED MAY FOURTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill one thousand seventy-seven, entitled "An act to appoint justices of the peace for the several counties of North Carolina," ratified May fourth, one thousand nine hundred and thirty-five, be, and the same is hereby amended by striking out under the heading "Macon County" the names of those appointed for "Nantahala Township" and inserting in lieu thereof the following: H. B. 1077, Public Laws 1935, amended.

"Nantahala Township—D. C. Hambree, Everett R. White, Bas Baldwin, and A. L. Wilson." Appointment of Justices of the Peace in Macon County.

Amend further by inserting the following after "Nantahala Township":

"Burnington Township—W. R. Roland, James Ramsey, Wilbur Welch."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1501

CHAPTER 491

AN ACT TO PLACE MRS. SENOVIA BAKER, WIDOW OF CAPTAIN A. H. BAKER, A CONFEDERATE SOLDIER, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Senovia Baker, widow of Captain A. H. Baker, Company A, seventieth regiment of the First Reserves, from Franklin County, in the War between the States, be, and she is hereby placed on the pension roll, subject to the approval of the State Board of Pensions: *Provided*, said pension hereby allowed and provided for shall be payable only after investigation and report by the local county pension board of Franklin County to the effect that she is in fact the widow of an ex-Confederate Veteran, and is entitled to pension under the general pension laws of the State.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1507

CHAPTER 492

AN ACT TO PROVIDE FOR A SYSTEM OF UNEMPLOYMENT COMPENSATION, AND TO PROVIDE FOR THE ADMINISTRATION ENFORCEMENT THEREOF AND TO PROMOTE REGULARITY OF EMPLOYMENT.

The General Assembly of North Carolina do enact:

SECTION 1. In the event of the enactment by the United States Congress of Unemployment Insurance Laws, the Governor and Council of State of North Carolina are hereby authorized and empowered, without expense to the State Government, to set up, maintain or discontinue, under such conditions as the Governor and Council of State may from time to time prescribe, a board, commission or agency or designate some department of state government for the administration of Unemployment

Widow of Confederate Veteran placed on Pension Roll.

Eligibility investigated.

Provision for Governor to set up machinery for administering Unemployment Compensation Fund.

Compensation Fund, with the full right to promulgate rules and regulations governing the said administration of said fund; with full right in said agency, commission or department of government to receive contributions from the government of the United States, employers, or from other sources; to provide rules and regulations for the classification of employment, benefits, types of unemployment benefitted, conditions of eligibility and all other acts, rules and regulations which may be necessary and proper for the proper administration of a system of Unemployment Compensation; with full right in said commission, agency or department to suspend any and all rules and regulations in whole or in part in conformity with federal legislation on the subject.

Rules and regulations.

Duties.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1491

CHAPTER 493

AN ACT TO EXEMPT PASQUOTANK COUNTY FROM THE PROVISIONS OF ARTICLE EIGHT OF CHAPTER SIXTY-SIX, VOLUME THREE, OF THE CONSOLIDATED STATUTES, KNOWN AS THE TURLINGTON ACT, AND TO SET UP AN ALCOHOLIC CONTROL BOARD FOR THE COUNTY OF PASQUOTANK.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of article eight of chapter sixty-six, volume three, of the Consolidated Statutes of North Carolina, known as the Turlington Act, shall not apply to Pasquotank County, Carteret County, Craven County, Onslow County, Pitt County, Martin County, Beaufort County, Halifax County, Franklin County, Wilson County, Edgecombe County, Warren County, Vance County, Lenoir County, Rockingham County, Nash County and Greene County.

C. S. ch. 56, amended, exempting certain counties from Turlington Act.

SEC. 2. That there is hereby created a county liquor commission to be known and designated as the Pasquotank County Alcoholic Beverages Control Board. In Carteret County described in Section one hereof, there is hereby created a County Liquor Commission to be known and designated in said county by its name Carteret County Alcoholic Beverages Control Board. The board in said County shall consist of three members and except Pasquotank County in which the method of selecting said board and the members thereof as fully set forth in Section two hereof shall serve for a term of four years and be

Creation of County Alcoholic Beverages Control Boards.

Membership.

Term of office.

Manner of
appointment.

County Liquor
Commissions
created in certain
counties.

Membership.

Term of office.

Surety bonds.

Main offices.

appointed in the following manner: The Board of Commissioners in Carteret County shall appoint the members of the County Alcoholic Beverages Control Board in said County. The Pasquotank County Alcoholic Beverages Control Board shall consist of three members, one of whom shall be chairman, and the persons composing said board for the first term hereinafter mentioned shall be W. D. Glover, chairman, F. G. Jacocks and Marvin Lister, and their successors to or vacancies in said board shall be appointed by the city council of Elizabeth City, North Carolina, and one by the Board of Commissioners of Pasquotank County. In the remainder of said counties, described in Section One hereof, there is hereby created, a County Liquor Commission to be known and designated in each of said counties by their respective names, the Pitt County, Beaufort County, Martin County, Lenoir County, Greene County, Warren County, Vance County, Halifax County, Craven County, Wilson County, Franklin County, and Nash County Alcoholic Beverages Control Board. The board in each of said counties shall consist of three members, and except Pasquotank County, in which the method of selecting said board and the members thereof, as fully set forth in Section Two hereof, shall serve for a term of four years and be appointed in the following manner, viz.: The Board of Commissioners of each of said counties shall appoint the members of the County Alcoholic Beverages Control Board in their respective counties, with the exception of Halifax County, in which the Board shall consist of three members, one of whom shall be Chairman and the persons composing said board for the first term, hereinafter mentioned, shall be R. Hunter Pope, B. B. Everett, and W. A. Thorne, and their successors to or vacancy in said board shall be appointed by the board of commissioners of Halifax County. The term of the members above named and to be appointed as herein provided shall be for four years and their successors shall be elected as above provided for a term of four years. The members of the Pasquotank County Alcoholic Beverages Control Board shall give bond for the faithful performance of their duties to the city of Elizabeth City and the county of Pasquotank in the sum of five thousand dollars each, which bond as to form and execution shall be approved by the county attorney. The County of Pasquotank and the city of Elizabeth City shall pay the pro rata cost of said bonds of members of the Board, on the basis of their taxable wealth. The main office of the board shall be located in Elizabeth City. The members of the respective boards in each of the counties described in section one hereof, except in Pasquotank County, which is specifically hereinabove provided for, shall give bond

for the faithful performance of their duties to each of their respective counties, in the sum of Five Thousand Dollars (\$5,000.00) each, which bond as to form and execution shall be approved by the county attorney. The main office of each of the several respective boards shall be located in the county seat of the respective counties described in Section One hereof.

SEC. 3. The said board shall have complete control and jurisdiction over the importation, transportation, sale and distribution of alcoholic beverages within Pasquotank County and shall have the exclusive power to buy in the manner hereinafter set forth, have in its possession and sell in its own name all alcoholic beverages distributed within Pasquotank County. The board shall adopt rules and regulations governing the carrying out of this act and any supplemental acts, which said regulations shall have the force and effect of law. All rules and regulations promulgated by the board shall be published in pamphlet form and supplied to the public on request. The said board shall have the right to transport into the State of North Carolina for the purpose of sale by it any alcoholic beverage from any other state in the Union.

Control and jurisdiction over alcoholic beverages.

Rules and regulations.

Right of bringing beverages into State for sale.

SEC. 4. No member, officer, agent or employee of the board shall directly or indirectly, individually or as a member of a partnership or of an association, or as a member or stockholder of a corporation, have any interest whatsoever in the manufacture of or in the dealing in alcoholic beverages, or in any enterprise or industry in which alcoholic beverages are required, or receive any commission or profit whatsoever from, or have any interest whatsoever in the purchase of or sale of alcoholic beverages by the board, or by any other person whatsoever, or have any interest in or mortgage on any land or building where alcoholic beverages are manufactured for sale, kept for sale, offered for sale, or sold or any personal property used therein, or in any contract other than this contract of employment made with the board.

Board members disqualified from having any interest in manufacture of beverages.

SEC. 5. The chairman shall receive a salary of fifty dollars per month and each of the members shall receive a salary of seven dollars and fifty cents per day for the time actually engaged in the performance of their duties as a member of the board. They shall receive their actual expenses incurred in the performance of their official duties in addition to the amounts above prescribed.

Salary of chairman and members.

Expense allowance.

SEC. 6. No member of the board may be sued civilly for doing or omitting to do any act in the performance of his duties as prescribed by this act, except by the county of Pasquotank or the city of Elizabeth City, in Pasquotank County, and by the counties in which each of the remaining respective boards are operating, and then in the courts.

Civil liability of members restricted.

Oath of office.

SEC. 7. Each member of the board before entering into the duties of his office shall file with the chairman of the board of commissioners of Pasquotank County and the council of Elizabeth City his oath of office to support the Constitution and the laws of the United States and the State of North Carolina.

Disposition of monies collected.

SEC. 8. All monies collected by the Pasquotank County Alcoholic Beverages Control Board shall be paid directly and promptly into a depository designated by the board of commissioners of Pasquotank County and the council of the city of Elizabeth City without any deductions on account of salaries, fees, costs, charges, expenses, refunds or claims of any description whatsoever. All monies collected by the Board in each of the respective counties, in other than Pasquotank County, shall be paid directly into a depository, designated by the Board of Commissioners of each of said respective counties without any deduction on account of salaries, fees, costs, charges, expenses, refunds, or claims of any description whatsoever, which sums shall be paid out on warrants issued and drawn in the manner required by the Boards of Commissioners in each of said counties described in Section One hereof. The salary of the disbursing agent, and the amount of his bond shall be fixed by the Board of Commissioners, in each of said respective counties, the compensation, however, to be proportionate to the amount of work required to be done by said disbursing agent. All monies so paid into the said depository shall be set aside and constitute a special fund for the payment of the salaries and remuneration of the members, officers, agents and employees of the board, and all costs and expenses incurred in the establishing and maintaining of county stores, purchasing stocks therefor and in the administration of the provisions of this act, and are hereby specifically appropriated for such purposes, to be paid out on warrants issued and signed by the person designated by the board of county commissioners and the council of the city of Elizabeth City to issue such vouchers, and the board of county commissioners and the council of the city of Elizabeth City are hereby directed to promptly name such person as disbursing agent, to fix his salary and such bond as they shall deem necessary.

Clerks and assistants.

SEC. 9. The board is hereby authorized to employ such clerical and other assistance as may be necessary to carry out the provisions of this act and to stipulate the salaries to be paid, and the board is authorized to purchase and contract for particular kinds of beverages in amounts, kinds and brands designated by the said board, and quantities contracted for shall be in the discretion of the said board.

Salaries.

Contracting for beverages.

Other duties and powers.

SEC. 10. The functions, duties and powers of the board shall include the following:

(a) To purchase, import, transport, receive, sell, deliver, and have in its possession for sale for present and future delivery alcoholic beverages in the manner set forth in this act.

Purchase and possession of beverages.

(b). To purchase or lease upon the approval of the board of county commissioners of each of said counties described in section one hereof property, furnish and equip buildings, rooms and accommodations as shall be required for office space and storing alcoholic beverages for distribution to county stores; to rent and use rooms, accommodations and real estate for the purpose of retail sale of alcoholic beverages offered for sale in all localities permitted by the provisions of this act.

Purchase or lease of necessary buildings.

(c). To borrow sums of money, guarantee the payment thereof and of the interest thereon by the transfer or pledge of goods, or in any other manner required or permitted by law within the limitations herein prescribed; to issue, sign, endorse and accept checks, promissory notes, bills of exchange, and other negotiable instruments; to investigate and aid in the prosecution of every violation of this act, demand seizure of alcoholic beverages sold, kept, imported or transported in contravention thereof, and apply for the confiscation thereof whenever required by this act, and co-operate in the prosecution of offenders before any court of competent jurisdiction.

Borrowing money.

Execution of checks, etc.

Confiscation of illegal beverages.

(d). To make such regulations as are necessary and feasible for carrying out the provisions of this act and to amend or repeal such regulations. Such regulations shall include provisions for assuring purity of alcoholic beverages and the true statement of its contents and the proper labeling thereof with regard to all forms of sale.

Regulations.

(e). To control, regulate, and prohibit any advertising by manufacturers, wholesalers, retailers of alcoholic beverages by the medium of newspapers, letters, billboards, radio or otherwise.

Control over advertising.

(f). To exercise all other powers, duties and functions conferred by this act, and all powers incidental, convenient or necessary to enable it to administer or carry out any of the provisions of this act.

Incidental powers and duties.

(g). To license the use of alcohol for scientific, pharmaceutical and industrial purposes and to provide by regulation for the withdrawal thereof from warehouses, denaturing plants, and prescribe the manner in which the same may be used for scientific research, for hospitals and sanatoriums, in industrial plants and for other manufacturing purposes, tax free.

Licensing alcohol for scientific and other like uses.

SEC. 11. The board shall have the power to and shall fix the prices at which alcoholic beverages containing over five per centum of alcohol by weight may be purchased from it.

Fixing prices.

SEC. 12. The board shall establish such stores and warehouses in such places in the county as in its judgment are required by

Establishment of stores and warehouses.

Right of qualified persons to make purchases.

Price payable in cash.

Holidays and business hours.

Certain types of advertising prohibited.

Window signs.

Importation of beverages into counties prohibited.

Exception.

Forfeiture and seizure in event of violation.

Manager of retail stores.

public convenience or necessity for the sale of spirituous liquors, wines, and other alcoholic beverages containing over five per centum of alcohol by weight, in sealed containers not less than one pint in size, for consumption off the premises only, and shall keep on hand in such stores or warehouses established by it such quantities and kinds of alcoholic beverages as shall reasonably be required to supply the public demand. Any person qualified to purchase such beverages from said board as hereinafter provided shall have the right to present to the board or to any of its stores an application for any kind or brand of such alcoholic beverage which he may desire and which may be manufactured or obtainable in any place in the United States, and it shall be the duty of the board to obtain for and sell to such applicant such alcoholic beverage: *Provided, however*, that such person shall deposit in cash the required amount necessary to purchase such particular kind or brand of alcoholic beverage as may be requested to be purchased by such person. The said stores shall be closed on Sundays, election days and days established as legal holidays, and on week days between six o'clock p. m. and nine o'clock a. m.

The advertising of the sale of alcoholic beverages by the board or window displays in its stores hereby are expressly prohibited, except that the board may provide for appropriate signs on windows or front, denoting the fact that it is a store of the Pasquotank County Alcoholic Beverage Control Board, and may post within such store appropriate price lists and may otherwise provide for printed lists.

No person, firm or corporation shall purchase or import into the counties described in Section One of this act, except in the manner herein specified, for resale, any alcoholic beverage containing over five per centum of alcohol by weight, from any source except from or through the board, and any person so purchasing or importing alcoholic beverages in violation of this section shall be subject to the penalties hereinafter provided for: *Provided, however*, that this provision shall not prohibit an individual entering the state from having in his possession not to exceed four quarts of alcoholic beverages. In addition thereto, any person, firm or corporation so convicted shall forfeit the alcoholic beverage so purchased or imported to the board, and the board shall seize the alcoholic beverages so forfeited, which then shall become the property of the board.

SEC. 13. *Management of Stores.* Every county retail control store shall be conducted by a person appointed by the board as provided by this act, who shall be known as the "Manager" and who shall under the directions of the board be responsible for carrying out the provisions of this act and the regulations.

adopted by the board under this act as far as they relate to the conduct of such store.

SEC. 14. The board shall adopt an official seal for its use under the provisions of this act. The copy of the official seal as prescribed herein shall be attached in a conspicuous place to all packages to be sold at retail.

Official seal of Board.

SEC. 15. In the event the board shall find the operation of any county store established under this act to be unprofitable or in the event it shall appear to the satisfaction of the board that the operation of any established county store in any community fails to serve the purposes of this act, and fails to promote law enforcement, the said board in its discretion may discontinue the operation of such store after thirty days notice posted in the said store and two other public places in the town or county in which said store is operated; and if, in the opinion of the board, one store is inadequate to handle the trade in any city located in said county, it shall have the authority to open an additional store or stores.

Closing of unprofitable stores.

Additional stores in cities.

SEC. 16. In order to carry the provisions of this act into effect, county commissioners are authorized and directed to advance from the general fund of said county such sums as may from time to time be necessary to purchase stocks, fixtures and equipment, and to provide operating capital and expenses to carry out the provisions and enforcement of this act.

Advancement of county funds to carry Act into effect.

SEC. 17. That all monies derived from the sale of alcoholic beverages under the provisions of this act shall be placed in a special fund in the depository and designated as the alcoholic beverage fund, and out of such fund as the same may accumulate from time to time there shall be paid back to the general fund out of the profits which may arise all moneys which may have been expended out of the expenditures authorized in section sixteen of this act; and all profits in excess of the sums necessary to fully repay the expenditures made as above described, and carry the necessary stocks of alcoholic beverages for the purposes of sale and costs of operation, shall remain in said alcoholic beverage fund for distribution as hereinafter provided.

Revenues set up in special fund.

Repayment of advances to general funds.

Profits.

The profit arising from the sale of alcoholic beverages under the terms of this act shall be determined upon a basis of the profits of each individual store or unit operated under the provisions of this act, and on the first days of January, April, July and October of each year such store or unit shall be audited by an auditor designated by the city council of the city of Elizabeth City and the board of county commissioners in Pasquotank County, and in the remainder of said counties by the Board of Commissioners of each of the respective counties described in Section One hereof, who shall determine the profit of each

Determination of profits.

Quarterly audits.

Disposition of profits.

unit as of the dates above set forth; and in Pasquotank County the profit so determined shall be paid to the county of Pasquotank and the city of Elizabeth City in proportion as the taxable value in the city of Elizabeth City bears to the taxable value to the remaining part of Pasquotank County, and in the remainder of said counties described in section one hereof, the profits so determined shall be paid to each of the several respective counties described in Section One hereof: *Provided, however,* that before said distribution is made a sum equal to five per cent of said profits shall be set aside for the enforcement of this act.

Reserve for enforcement.

Restrictions on operation of stores.

SEC. 18. The manager of each local liquor store shall operate said store under the following provisions:

Retail sales only.

(a). Shall sell only at retail such alcoholic beverages as shall be furnished him by the county alcoholic control board and at such prices as the county alcoholic control board shall direct.

General duties.

(b). Shall perform any other acts required of him by this act and as required by the county alcoholic control board, not inconsistent with the provisions hereof.

Business hours.

(c). Shall open said stores after nine o'clock in the morning and close them at six o'clock p. m., unless otherwise ordered by the board.

Sale to minors and addicts prohibited.

(d). Shall not sell alcoholic beverages to minors or to any person convicted of being a liquor addict.

No drinking on premises.

(e). Shall not sell alcoholic liquors to be drunk upon the premises nor permit the same to be drunk upon the premises.

Closing on holidays and election days.

(f). All county stores shall close on legal holidays and election days.

Refusal to sell to individuals.

SEC. 19. Managers and/or employees of county stores may in their discretion refuse to sell alcoholic beverages to individual applicants; and may refuse to sell to any one purchaser an amount in excess of one quart in any one day, regardless of the amount applied for.

Amount limited to one buyer.

Illicit liquors prohibited.

Manufacture, possession for sale, or sale of illicit liquors is hereby prohibited and such manufacture, possession for sale, or sale shall constitute a misdemeanor and shall be punished by a fine of not more than five thousand dollars or imprisonment for not more than two years, or both. Violation of the administrative features of this act by any store manager or employee shall constitute a misdemeanor, subject to dismissal from service and may be punished by the court as a misdemeanor.

Made misdemeanor.

Other violations.

Misdemeanor to drink at stores or public places.

If any person shall take a drink of alcoholic beverages or shall tender such a drink, whether accepted or not, at the place of purchase, or on any public road or street, he shall be guilty of a misdemeanor.

SEC. 20. No person under the age of twenty-one years shall knowingly and falsely represent himself to be twenty-one years of age to a manager or employee of a county store for the purpose of purchasing any alcoholic beverages as defined in this act. A violation of the provisions of this section shall constitute a misdemeanor.

False representations made misdemeanor.

SEC. 21. All houses, boathouses, buildings, tents, club, fraternity and lodge rooms, boats and places of every description, including drug stores, where alcoholic beverages are manufactured, sold, dispensed, or used contrary to law by any scheme or device whatever, shall be held, taken, and deemed common nuisances. Any person who shall maintain, or who shall aid or abet or knowingly be associated with others in maintaining, such common nuisance shall be guilty of a misdemeanor, punishable by a fine not exceeding five hundred dollars, or imprisoned not exceeding six months, and judgment shall be given that such house, building, tent, boathouse, car, or other place, or any room or part thereof, be closed up, but the court may upon the owner giving bond in the penalty of not less than five hundred dollars, and with security to be approved by the court, conditioned that the premises shall not be used for unlawful purposes, or in violation of the provisions of this act for a period of five years, turn the same over to its owner, lessee, or person in possession.

Places of illegal sales made common nuisances.

Maintenance made misdemeanor.

Punishment.

Padlocking.

Provisions for reopening.

SEC. 22. The board, duly authorized agents of the board, the state solicitor, or any citizen of the county, city or town where such a nuisance as is defined in section twenty-four of this act exists, or is kept or maintained, may, in addition to the remedies given in and punishment imposed by this act, maintain an action in the name of the state to abate and perpetually to enjoin the same. The Superior Courts shall have jurisdiction thereof, and in every case where the complaint charges, on the knowledge or belief of complainant, and is sworn to by two reputable citizens, that alcoholic beverages are manufactured, sold, dispensed, or used in any house, building, boathouse, club-room, fraternity room, lodge room, hotel, boarding house, apartment house, lodging house, boat, tent, or place contrary to the laws of this State, an injunction shall be granted as soon as the complaint is presented to the Superior Court judge in term or in vacation. The injunction shall enjoin and restrain the owners, tenants, their agents, employees, servants, and any person connected with said houses, building, or other place named in this section, and all persons whomsoever from manufacturing, selling, dispensing, or using alcoholic beverages in said house, building, boathouse, club-room, fraternity room, boat, tent, or other place named in this section, and shall also restrain all per-

Abating and enjoining such nuisances.

Procedure.

Effect of injunction.

Hearing of
cause.

sons from removing any alcoholic beverages then on said premises until the further order of the court. Upon the hearing of the cause when it shall have been matured, and set for hearing as required by law, upon deposition of witnesses, documentary and oral evidence, if the judge shall be satisfied that the material allegations of the complaint are true, although the premises complained of may not then be unlawfully used, it or he shall continue the injunction against such house, building, or place for such period of time as the court may think proper, with the right to dissolve the injunction upon the application of the owner, lessee or person in possession of such house, building, or place if a proper case is shown for dissolution.

Surety bonds of
managers and
employees.

SEC. 23. All managers of county stores and all employees hereunder serving in any fiduciary capacity shall enter into bonds conditioned upon the faithful performance of their duties in such amounts as shall be fixed by the county alcoholic beverage control board and said bonds shall be in a form to be approved by the chairman of the board of county commissioners.

Manufacture of
liquors not
permitted.

SEC. 24. Nothing herein contained shall be construed so as to permit the manufacture of alcoholic beverages in North Carolina except in such manner as is now prescribed by law.

Submission of
question to
voters of
counties.

SEC. 24½. *Provided*, that this act shall not become effective until approved by a majority vote of the qualified voters of Pasquotank, Pitt, Beaufort, Martin, Halifax, Edgecombe, Carteret, Craven, Onslow, Wilson, Greene, Lenoir, Warren, Vance, Franklin and Nash Counties participating in an election to be held in said counties upon the call of the Board of County Commissioners of said respective counties to be held within sixty (60) days from the ratification of this act, the same to be held under the same laws, rules and regulations as govern the election of members of the General Assembly, and at said election those who favor said control act shall vote a ballot on which shall appear the words "For Control Act" and those opposed shall vote a ballot on which shall appear the words "Against Control Act" and the County Board of Elections of each of said counties shall provide said ballots and conduct said election, and canvass the returns as provided by law in General Elections: *Provided, further*, that this act shall become effective in the counties described in Section One if and when ratified by a majority of the quali-

Time of
election.

Ballots.

Canvassing
returns.

fied voters voting in said election in each of said counties. *Provided* that the elections herein provided for as to counties shall not be held in any county unless and until called by the Board of County Commissioners of that county and nothing herein contained shall be construed as compelling the Board of County Commissioners to call such an election and the provisions of this act as to the repeal of the Turlington Act shall not apply until such an election shall be held and determined as provided herein.

Calling of
election by
Commissioners.

Not obligatory.

SEC. 24¾. Wherever the word "board" is used in this act, it shall be construed to mean the plural or the singular and to refer to the board or boards in each or all of said counties as the necessity of such construction and interpretation shall demand, in order to effectuate the true intent and purposes of this act.

"Board" defined.

SEC. 25. All laws or parts of laws inconsistent with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 26. If any sections of this act should be deemed unconstitutional, such unconstitutionality shall not affect other sections of this act.

Valid parts of
Act upheld.

SEC. A. Should a majority of the qualified voters at the election herein provided for vote in favor of the sale of liquor under the provisions of this act, the board herein named for the enforcement of this act and to provide for the sale of liquor shall establish and maintain a store for the sale of liquor under the provisions of this act in Southern Pines in the County of Moore when a petition requesting such establishment shall be presented to such board signed by a majority of the qualified voters of McNeills Township in Moore County; and shall likewise establish and maintain a store for the sale of liquor under the provisions of this act in Pinehurst in Moore County when a petition requesting such establishment shall be presented to such board signed by a majority of the qualified voters of Mineral Springs Township in Moore County. The finding by such board that such petition in either case is signed by a majority of such qualified voters shall be conclusive of such fact.

Act made ap-
plicable to South-
ern Pines and
Pinehurst.

Petition for
establishment
of stores.

SEC. 27. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.B. 627

CHAPTER 494

AN ACT TO EXEMPT CASWELL COUNTY FROM SENATE BILL FOUR HUNDRED AND EIGHTY-EIGHT, PASSED AT THE ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE SESSION OF THE GENERAL ASSEMBLY, BEING AN ACT TO REGULATE THE FEES OF THE CLERK OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

S. B. 488, Public Laws 1935, amended, as to fees of Caswell County Clerk Superior Court.

Conflicting laws repealed.

SECTION 1. That none of the provisions of Senate Bill Number four hundred and eighty-eight, passed at the one thousand nine hundred and thirty-five session of the General Assembly, shall apply to the office of the Clerk of the Superior Court of Caswell County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.B. 1460

CHAPTER 495

AN ACT TO PROVIDE COMPENSATION TO MARIE SANFORD FINCH AND LUCILLE ALLEN, EACH FOR THE LOSS OF ONE EYE RESULTING FROM INJURY FROM AN EXPERIMENT CONDUCTED BY THE TEACHER IN APEX HIGH SCHOOL IN WAKE COUNTY.

Preamble: Injury of Wake County children during class experiment.

Whereas, during the school term of one thousand nine hundred and thirty-three, while attending class and being present at an experiment being conducted by Kate May Allen, a teacher in the High School at Apex, North Carolina, on the thirteenth day of October; and

Loss of eyes.

Whereas, without any fault on the part of the said Marie Sanford Finch, her eye was injured so that it became necessary that it be removed; and

Whereas, without any fault on the part of the said Lucille Allen, her eye was injured so that her vision was entirely lost; and

Cause of injury.

Whereas, the loss of said eyes was occasioned by negligence in the performance of the chemical experiment and not by any negligent conduct on the part of Marie Sanford Finch and Lucille Allen; and

Whereas, the accident and injury to said eyes has occasioned large expenditures of money which the said Marie Sanford Finch and Lucille Allen are unable to meet; and Medical expenses.

Whereas, the said Marie Sanford Finch and Lucille Allen are without financial assistance to meet the expense already occasioned and the expense necessary for the present and future care of their vision; and Children unable to pay.

Whereas, they have no remedy at law; *Now, therefore*, No remedy at law.
The General Assembly of North Carolina do enact:

SECTION 1. That the State School Commission of North Carolina shall be, and it is hereby authorized and directed to pay to Marie Sanford Finch of Wake County, North Carolina, or her guardian, the sum of five hundred (\$500.00) dollars, and to pay to Lucille Allen of Wake County, North Carolina, or her guardian, the sum of five hundred (\$500.00) dollars, as expenses incurred in the past in connection with the loss of their said eyes, and in connection with the care necessary in the future; *Provided, however*, that funds necessary to carry out the provisions of this act shall be paid out of the Emergency Fund in the event that funds are not available out of the appropriation for public schools. State School Commission authorized to compensate.
Amounts.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.



RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1935

S.R. 1 RESOLUTION No. 1

JOINT RESOLUTION INFORMING HIS EXCELLENCY,
THE GOVERNOR, THAT THE GENERAL ASSEMBLY
IS ORGANIZED AND READY TO PROCEED WITH
PUBLIC BUSINESS.

*Be it resolved by the Senate, the House of Representatives
concurring:*

SECTION 1. That a committee of two on the part of the
Senate and three on the part of the House of Representa-
tives be appointed to notify His Excellency, the Governor,
that the General Assembly is organized and now ready to
proceed with public business, and invite him to deliver any
message that he may have, in person or in writing.

Governor notified
of organization of
General Assembly.

Ratified this the 14th day of January, A. D. 1935.

S.R. 7 RESOLUTION No. 2

JOINT RESOLUTION INVITING HIS EXCELLENCY,
THE GOVERNOR, TO ADDRESS A JOINT SESSION
OF THE GENERAL ASSEMBLY.

*Be it resolved by the Senate, the House of Representatives
concurring:*

SECTION 1. That His Excellency, the Governor, be, and
he is hereby invited to address the joint meeting of the Senate
and the House of Representatives, in the hall of the House
of Representatives, at seven o'clock P. M., on Thursday,
January tenth, one thousand nine hundred and thirty-five.

Governor invited
to address
joint session.

Time.

SEC. 2. That a committee of three on the part of the House
and two on the part of the Senate be appointed to inform
the Governor of this action.

Committee to
inform Governor

SEC. 3. That this resolution shall be in force from and
after its ratification.

Ratified this the 14th day of January, A. D. 1935.

S.R. 12

RESOLUTION No. 3

JOINT RESOLUTION TO AUTHORIZE AND PROVIDE
FOR THE PRINTING OF THE GOVERNOR'S MESSAGE
TO THE GENERAL ASSEMBLY.

*Be it resolved by the Senate, the House of Representatives
concurring:*

Governor's message
ordered printed.

SECTION 1. That three thousand copies of the Message of His Excellency, J. C. B. Ehringhaus, Governor of North Carolina, to this General Assembly be forthwith printed and delivered at the Governor's office for such distribution of the same as he may desire to make.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 16th day of January, A. D. 1935.

H.R. 13

RESOLUTION No. 4

JOINT RESOLUTION WISHING A SPEEDY RECOVERY
FOR HONORABLE DENNIS G. BRUMMITT, ATTOR-
NEY GENERAL OF NORTH CAROLINA.

Preamble: Illness of
Attorney-General
Brummitt.

Whereas, it has come to the attention of the General Assembly of North Carolina that Honorable Dennis G. Brummitt, who was formerly a member of the House of Representatives and served it faithfully and acceptably, as Speaker of the House; and who is now the Attorney General of the State of North Carolina, is now dangerously ill; and

Long career of
public service.

Whereas, the General Assembly is grateful to Attorney General Brummitt for the long and faithful services rendered by him to his State, is appreciative of his worth as a citizen and conscious of the loss to the State of his services at this time; *Now, therefore*,

*Be it resolved by the House of Representatives, the Senate
concurring:*

Sympathy of Gen-
eral Assembly
extended.

That the General Assembly of North Carolina hereby extends to Attorney General Brummitt its sincere sympathy in this hour of his distress, and wishes for him a speedy and complete recovery; that he may again assume his position of helpfulness in the civic, political and official life of the State; that a copy of these resolutions be sent to Mrs. Brummitt with the request that they be conveyed to her distinguished husband, and that a copy be spread upon the records of the General Assembly.

Also wish for
speedy recovery.

Copy to Mrs.
Brummitt.

Ratified this the 16th day of January, A. D. 1935.

H.R. 23 RESOLUTION No. 5

A JOINT RESOLUTION CONCERNING THE DEATH OF
THE HONORABLE DENNIS G. BRUMMITT, ATTOR-
NEY GENERAL OF THE STATE OF NORTH
CAROLINA.

Whereas, it has been brought to the attention of the General Assembly that Honorable Dennis G. Brummitt, Attorney General of North Carolina, died in the City of Raleigh on the 12th day of January, 1935; and

Preamble: Death of
Attorney General
Brummitt.

Whereas, the said Honorable Dennis G. Brummitt was a former member of the General Assembly of North Carolina and Speaker of the House of Representatives and later the Attorney General of the State; and

Public record.

Whereas, by reason of his long service to the State and his life and character, that the General Assembly desires to express its appreciation of him and its deepest sympathy for his family; *Now, therefore*

Service to State.

Be it resolved by the House of Representatives, the Senate concurring:

FIRST. That in the death of the said Honorable Dennis G. Brummitt, Attorney General of North Carolina, the State has lost a valuable public servant, remembering his wisdom and activity as a member of the General Assembly and his untiring efforts in his long service as Attorney General; a fearless, industrious and untiring public servant, a lawyer of unusual ability, and a patriot.

Declared faithful
public servant.

SECOND. That the General Assembly extends its deepest sympathy to the widow and family of the deceased, and that a copy of these resolutions be forwarded to the family, and also be given to the press for publication.

Sympathy extended
to family.

THIRD. That the General Assembly do, at this time, adjourn in honor of the memory of the Honorable Dennis G. Brummitt, former Attorney General of North Carolina.

Adjournment in
his honor.

Ratified this the 16th day of January, A. D. 1935.

S.R. 16

RESOLUTION No. 6

A JOINT RESOLUTION CONCERNING THE DEATH
OF THE HONORABLE DENNIS G. BRUMMITT, AT-
TORNEY GENERAL OF THE STATE OF NORTH
CAROLINA.

Preamble: Death of
Attorney General
Brummitt.

Whereas, it has been brought to the attention of the General Assembly that Honorable Dennis G. Brummitt, Attorney General for North Carolina, died in the city of Raleigh on the 12th day of January, 1935; and

Public record.

Whereas, the said Honorable Dennis G. Brummitt was a former member of the General Assembly of North Carolina and Speaker of the House of Representatives and later the Attorney General of the State; and

Service to State.

Whereas, by reason of his long service to the State and his life and character, that the General Assembly desires to express its appreciation of him and its deepest sympathy for his family; *Now, therefore*,

Be it resolved by the Senate, the House of Representatives concurring:

Declared faithful
public servant.

FIRST. That in the death of the said Honorable Dennis G. Brummitt, Attorney General of North Carolina, the State has lost a valuable public servant, remembering his wisdom and activity as a member of the General Assembly and his untiring efforts in his long service as Attorney General; a fearless, industrious and untiring public servant, a lawyer of unusual ability, and a patriot.

Sympathy extended
to family.

SECOND. That the General Assembly extends its deepest sympathy to the widow and family of the deceased, and that a copy of these resolutions be forwarded to the family, and also be given to the press for publication.

Adjournment in
his honor.

THIRD. That the General Assembly do, at this time, adjourn in honor of the memory of the Honorable Dennis G. Brummitt, former Attorney General of North Carolina.

Ratified this the 16th day of January, A. D. 1935.

H.R. 46

RESOLUTION No. 7

Whereas, the organization of the General Assembly of North Carolina, session one thousand nine hundred thirty-five, has been accomplished under many auspicious circumstances, not the least of which is the arrival in the home of Senator S. F. Teague, of Wayne County, of a bouncing son.

Preamble: Birth of son of Senator S. F. Teague.

Thereafter, it is fitting that proper notice be taken of both the advent of Senator Teague as a member of the law making body of the State and of this son as a potential future President of the United States.

Potential President.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring, that the hearty congratulations of House and Senate be extended to Senator and Mrs. Teague on this occasion, and to Thomas Teague upon his timely arrival to mark the proceedings of this session.

Congratulations extended to Senator and wife and son.

Further be it resolved that Thomas Teague be, and he is hereby named and appointed an honorary page, both in the House and Senate for the session of one thousand nine hundred and thirty-five.

Named honorary page.

Ratified this the 18th day of January, A. D. 1935.

H.R. 76

RESOLUTION No. 8

A JOINT RESOLUTION OF SYMPATHY AND RESPECT
RELATIVE TO THE DEATH OF J. J. N. WAYNICK,
FATHER OF HONORABLE CAPUS M. WAYNICK,
CHAIRMAN OF THE STATE HIGHWAY COMMISSION.

That whereas, the members of the General Assembly of North Carolina have learned of the passing of the beloved father of our ex-fellow member, Capus M. Waynick, who is now Chairman of the State Highway Commission; and

Preamble: Death of father of Capus M. Waynick.

Whereas, the members do hereby desire to give expression of their deepest sympathy to and for the Honorable Capus M. Waynick in his great bereavement and sorrow for the loss which he has sustained; *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

That the General Assembly does hereby extend its deepest sympathy to Honorable Capus M. Waynick in his bereavement and that a copy of these resolutions be sent to the bereaved and his family.

Sympathy extended to family.

Ratified this the 22nd day of January, A. D. 1935.

H.R. 77

RESOLUTION No. 9

Preamble: Birth of son of Hon. Ernest Gardner.

Congratulations extended and son named honorary page.

Whereas, the news has reached Raleigh that the stork has visited the home of Representative Ernest Gardner, at Shelby, leaving in said home a fine baby boy.

Therefore, be it resolved that the House do hereby congratulate our colleague, wish him many happy returns to the occasion, and do appoint the said son, William Anderson Gardner, an honorary page of the House.

Ratified this the 22nd day of January, A. D. 1935.

H.R. 47

RESOLUTION No. 10

JOINT RESOLUTION REQUESTING CONGRESS TO PASS AN ACT AUTHORIZING THE IMMEDIATE PAYMENT TO VETERANS OF THE WORLD WAR THE FACE VALUE OF THEIR ADJUSTED-SERVICE CERTIFICATES.

Preamble: Value of immediate payment by U. S. of bonus to World War veterans.

No additional debt created.

Other relief expenditures committed.

State's Senators and Congressmen requested to vote for such legislation.

Whereas, the immediate cash payment of the Adjusted Service Certificates, heretofore issued by the United States Government to the veterans of the World War, will increase tremendously the purchasing power of millions of the consuming public, distributed uniformly throughout the nation; and will provide relief for the holders thereof who are in dire need and distress because of the present unfortunate economic conditions; and will lighten immeasurably the burden which cities, counties and states are now required to carry for relief; and

Whereas, the payment of said certificates will not create any additional debt, but will discharge and retire an acknowledged contract obligation of the Government; and

Whereas, the Government of the United States is now definitely committed to the policy of spending additional sums of money for the purpose of hastening recovery from the present economic crisis; *now therefore*

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That we request the Senators and Representatives of Congress from the State of North Carolina to support any appropriate legislation that does not impair the Government's credit for the immediate cash payment at face value of the Adjusted Service Certificates, with cancellation of interest accrued and refund of interest paid, as a most effective means to the end above set out.

SEC. 2. That a copy of this resolution be transmitted to each Senator and Representative in Congress from North Carolina by the Secretary of State under the seal of State.

Copy of resolution to be sent them.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 25th day of January, A. D. 1935.

H.R. 75 RESOLUTION No. 11

JOINT RESOLUTION TO AUTHORIZE AND PROVIDE FOR THE PRINTING OF THE GOVERNOR'S BUDGET MESSAGE TO THE GENERAL ASSEMBLY.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That three thousand copies of the Budget Message of His Excellency, J. C. B. Ehringhaus, Governor of North Carolina, to the General Assembly, be forthwith printed and delivered at the Governor's office for such distribution of the same as he may desire to make.

Printing of Governor's budget message ordered.

SEC. 2. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 25th day of January, A. D. 1935.

S.R. 31 RESOLUTION No. 12

A JOINT RESOLUTION MAKING IT MANDATORY UPON THE OFFICERS AND DEPARTMENTS OF THE STATE TO GIVE TO MEMBERS OF THE GENERAL ASSEMBLY, IF SO REQUESTED, INFORMATION WITHIN THE POSSESSION OF THEMSELVES OR THEIR DEPARTMENTS.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That all officers, agents, agencies, and departments of the State are required to give to any Committee of the General Assembly, upon request, all information and all data within their possession, or ascertainable from their records.

State officers required to furnish information to Legislature.

SEC. 2. That this requirement is mandatory and shall include requests made by any individual member of the General Assembly or any of its committees or chairmen thereof.

Requirement made mandatory.

SEC. 3. This resolution shall be in effect from and after its ratification.

Ratified this the 28th day of January, A. D. 1935.

S.R. 87

RESOLUTION No. 13

JOINT RESOLUTION INVITING MISS HELEN KELLER
TO ADDRESS A JOINT SESSION OF THE GENERAL
ASSEMBLY.

*Be it resolved by the Senate, the House of Representatives
concurring:*

Helen Keller
invited to address
joint legislative
session.

That Miss Helen Keller, famous deaf-blind lecturer be invited to address a joint session of the General Assembly of North Carolina, at twelve o'clock, noon, on next Tuesday, January twenty-ninth.

Invitation
committee.

Be it further resolved that two members of the Senate and three members of the House of Representatives be appointed by the President of the Senate and the Speaker of the House, respectively, to deliver this invitation to Miss Helen Keller.

Ratified this the 28th day of January, A. D. 1935.

S.R. 89

RESOLUTION No. 14

JOINT RESOLUTION TO AUTHORIZE AND PROVIDE
FOR THE PRINTING BIENNIALY OF THE NORTH
CAROLINA (LEGISLATIVE) MANUAL.

*Be it resolved by the Senate of North Carolina, the House of
Representatives concurring:*

Printing of
Legislative
Manual
authorized.

SECTION 1. That the Legislative Reference Librarian is hereby authorized and directed to have printed biennially the North Carolina (Legislative) Manual, one copy to be furnished each member and official of the General Assembly, the same to be handled and paid for as is other legislative printing.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 31st day of January, A. D. 1935.

H.R. 155 RESOLUTION No. 15

JOINT RESOLUTION REQUESTING THAT THE CONGRESS OF THE UNITED STATES, WITHOUT FURTHER DELAY, PASS THE FRAZIER-LEMKE FARM REFINANCE BILL, S. TWO HUNDRED AND TWELVE AND H. R. TWO THOUSAND AND SIXTY-SIX.

Whereas, unless immediate relief is given, hundreds and thousands of additional farmers will lose their farms and their homes, and millions more will be forced into our cities and villages, and the army of the unemployed will necessarily increase to alarming proportions; and

Preamble: Plight of American farmer.

Whereas, There is no adequate way of refinancing existing agricultural indebtedness, and the farmers are at the mercy of their mortgagees, and creditors throughout this State and nation; and,

Mortgage indebtedness.

Whereas, The Frazier-Lemke Refinance bill, being S. two hundred and twelve, and H. R. two thousand and sixty-six, in the Congress of the United States, provides for the liquidating and refinancing of agricultural indebtedness at a reduced rate of interest, through the Farm Credit Administration and the Federal Land Banks; and,

Value of Frazier-Lemke refinance bill.

Whereas, The Frazier-Lemke bill has the endorsement of twenty-two state legislatures, and in addition the lower Houses of the State of New York and Delaware, and of many commercial clubs, chambers of commerce, bank organizations, and of business and professional men and women, as well as the great majority of the farmers of this nation; and,

States and organizations endorsing measure.

Whereas, The enactment of this bill will have a vital effect, not only upon agriculture, but upon all classes of industry; and,

Potential effect of bill.

Whereas, Agriculture is the basic industry of this country, and there can be no recovery until agriculture is put upon a sound basis;

Importance of agriculture.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That it is the sense of your memorialists, the members of the General Assembly of the State of North Carolina, that the Congress of the United States should enact the Frazier-Lemke bill without further delay.

Congress memorialized to enact bill.

SEC. 2. That a copy of this Memorial, duly authenticated, be sent by the Secretary of State to the President of the Senate and the Speaker of the House of Representatives of the United States, and to each Senator and Representative in Congress from this State, to the President of the United

Copies of resolution ordered distributed.

States, and to U. S. Senator Lynn J. Frazier and Congressman William Lemke.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 31st day of January, A. D. 1935.

S.R. 129

RESOLUTION No. 16

JOINT RESOLUTION OF THE SENATE AND HOUSE INVITING THE CHIEF FORESTER OF THE UNITED STATES TO ADDRESS A JOINT SESSION OF THE SENATE AND HOUSE AT TWELVE O'CLOCK, NOON, ON WEDNESDAY, FEBRUARY THE SIXTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

Preamble: Value of forestry program.

Whereas, the Federal Forestry Program is of intimate personal concern to every landowner and wooduser of North Carolina; and

Establishment of national forests.

Whereas, the United States Forest Service is now establishing National forests in the rougher and wilder parts of this State and is spending hundreds of thousands of dollars through the CCC camps and in co-operation with the State for the protection and development of private forest lands; and

Chief Forester Silcox to visit State.

Whereas, the Chief Forester of the United States, Hon. F. A. Silcox, is expected to attend the annual meeting of the North Carolina Forestry Association in Raleigh, Wednesday, February the sixth; *therefore be it*

Resolved by the Senate, the House of Representatives concurring:

Invited to address joint session.

That Chief Forester F. A. Silcox be and is hereby invited to address a joint session of the General Assembly in the Hall of Representatives at twelve o'clock noon, Wednesday, February sixth, one thousand nine hundred and thirty-five, or at such other time as may be mutually satisfactory.

Ratified this the 6th day of February, A. D. 1935.

H.R. 144 RESOLUTION No. 17

JOINT RESOLUTION OF THE HOUSE OF REPRESENTATIVES AND THE SENATE MEMORIALIZING THE CONGRESS OF THE UNITED STATES OF AMERICA TO ENACT LEGISLATION TO TAKE THE PROFIT OUT OF WAR.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of the State of North Carolina do memorialize the Congress of the United States of America to take action by the passage of new and additional income tax laws or such other suitable and appropriate legislation as will, in the judgment of that honorable body, remove entirely the profit to all persons, firms and corporations from any future war in which the United States of America may be engaged.

Congress memorialized to enact laws taking profit out of war.

SEC. 2. That this resolution and the record of its adoption be transmitted through the usual and appropriate channel to the Congress of the United States of America.

Copies of resolution to Congress.

Ratified this the 7th day of February, A. D. 1935.

H.R. 85 RESOLUTION No. 18

JOINT RESOLUTION PETITIONING THE PRESENT CONGRESS OF THE UNITED STATES TO ENACT LEGISLATION TO INCREASE THE PRICE OF POTATOES SO THAT THE POTATO FARMERS OF THE UNITED STATES MAY ENJOY A LIKE PROSPERITY NOW BEING ENJOYED BY THE WHEAT, COTTON, TOBACCO AND HOG FARMERS OF THE UNITED STATES.

Whereas, the Congress of the United States has enacted legislation materially increasing prices of wheat, tobacco, cotton and hogs; and

Preamble:
Increase in prices of certain farm products.

Whereas, the wheat, tobacco, cotton and hog farmers have and are now enjoying an increase in prosperity from the benefits of said legislation; and

Whereas, the Congress of the United States has caused the increase in the cost to the consumer in the necessities of life, to-wit: fat-back, retailing at twenty to twenty-five cents per pound; cotton goods, from fifteen to thirty cents per yard; flour, from one dollar and twenty-five cents and

Increased cost of certain necessities.

more for a twenty-five pound bag, and other commodities in like higher prices; and

No action to increase price of potatoes.

Whereas, the Congress of the United States has done nothing to increase the price of sweet and Irish potatoes. Sweet and Irish potatoes are now selling from forty to sixty cents per bushel, according to grade; and

Importance of potato growing here and elsewhere.

Whereas, farmers in thirty-six states in the United States grow sweet and Irish potatoes on a commercial basis and one of these states is North Carolina; and

Whereas, some of the finest sweet and Irish potatoes grown in the world are grown in North Carolina; *Now, therefore, be it*

Resolved by the House of Representatives, the Senate concurring:

Congress urged to enact laws for protection of potato farmers.

SECTION 1. That the present Congress of the United States is hereby respectfully requested to enact appropriate legislation for the protection of the sweet and Irish potato farmers in the United States to the end that the sweet and Irish potato farmers may enjoy the same prosperity now being afforded to the wheat, cotton, tobacco and hog farmers of the United States.

Copy to Congress.

SEC. 2. That a copy of this resolution be forwarded to the Congress of the United States.

SEC. 3. That this resolution shall be in effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1935.

S.R. 183

RESOLUTION No. 19

JOINT RESOLUTION TO APPOINT DELEGATES FROM THE GENERAL ASSEMBLY OF NORTH CAROLINA, TO PRESENT TO THE SECRETARY OF AGRICULTURE OF THE UNITED STATES, THE VIEWS OF THE TOBACCO FARMERS OF NORTH CAROLINA, IN CONJUNCTION WITH THE REPRESENTATIVES ELECTED BY THE TOBACCO FARMERS OF THE STATE.

Preamble: Delegation from State tobacco farmers to Washington.

Whereas, the tobacco farmers in meeting assembled at Farmville, North Carolina, on February eleventh, one thousand nine hundred and thirty-five, have elected delegates to represent the tobacco farmers, and business men of the State, to present their views to the Secretary of Agriculture of the United States, and have selected the Governor of North Carolina to be the Chairman of the Delegation from the State;

And Whereas, it is the sense of those interested in tobacco production in this State, that no more tobacco should be grown than can be consumed in one thousand nine hundred and thirty-five, in order that the tobacco farmers will receive a fair price for the product of their investment and labor;

Tobacco crop
curtailment
necessary.

Therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That a Committee of three from the Senate, composed of Senator W. G. Clark, of Edgecombe, and Senator J. S. Watkins, of Granville, J. B. Stacey, of Rockingham, be appointed by the President of the Senate; and Representatives M. O. Blount, of Pitt, W. E. Fenner, of Nash, and Oscar Faulkner, of Vance, be appointed by the Speaker of the House, as Delegates from the General Assembly of North Carolina, to act with the Committee heretofore appointed by the Tobacco Farmers and Business Men of the State, to assist them in presenting the views of those interested in the welfare of the tobacco growing industry.

Joint committee
named from
General Assembly.

SEC. 2. That no appropriation now or hereafter shall be made to pay the expenses of said delegates.

No appropriation
for expenses.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1935.

S.R. 127 RESOLUTION No. 20

A JOINT RESOLUTION ENDORSING THE "REGISTER YOUR BABY" CAMPAIGN NOW BEING CONDUCTED IN NORTH CAROLINA.

Whereas, a campaign is now being conducted in North Carolina seeking to have every baby born in the State within the past year properly registered with the State Board of Health; and,

Preamble: "Register Your Baby" campaign.

Whereas, such registration is vitally important, not only to the future of the child, but to the State and Nation as well, and is especially desired because of its economic, financial, health and other values to the future; *Now Therefore*,

Importance of
movement.

Be it resolved by the Senate, the House of Representatives concurring:

That the General Assembly of North Carolina heartily endorse the "Register Your Baby" campaign now being conducted by the United States Bureau of the Census, through the State Board of Health, and with the help of the North Carolina

Endorsed by
General
Assembly.

Emergency Relief Administration, and request the parents of babies born in the State within the past year to co-operate by filling in the blanks on the postal cards to be sent them early in February and mailing these, without postage, to assure the proper registration of such babies.

Ratified this the 14th day of February, A. D. 1935.

H.R. 309 RESOLUTION No. 21

A JOINT RESOLUTION OF THE HOUSE OF REPRESENTATIVES AND THE SENATE OF NORTH CAROLINA IN ANSWER TO A RESOLUTION OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA, INVITING THE STATE OF NORTH CAROLINA, AND OTHER STATES, TO CONFER WITH CERTAIN OTHER STATES WITH REFERENCE TO TAX MATTERS.

The General Assembly of North Carolina do enact:

Preamble: Invitation of Georgia Legislature for tax conference among Southern states.

That whereas, the House of Representatives of the State of Georgia passed a resolution on February first, one thousand nine hundred and thirty-five, addressed to the House of Representatives and Senate of the State of North Carolina, requesting said body to co-operate and confer with Representatives of the General Assembly of the States of Alabama, Georgia, South Carolina and Tennessee, with respect to tax matters, and requesting an answer thereto, which resolution is as follows:

Georgia resolution.

"Whereas, the question of relieving the local tax burden is acute and the subject of great concern to the people of the State of Georgia as manifested at meetings of Taxpayers' Leagues in the various counties of the State and other meetings of interested groups in which meetings the legislature has been urged to adopt a system of taxation that would relieve these burdens under the ad valorem tax system; and,

Similar tax problems.

"Whereas, the General Assemblies of South Carolina, Tennessee, Alabama and North Carolina, adjoining states to Georgia, are now in session, and from present reports these Assemblies are facing similar situations in their respective states; and,

"Whereas, in the enactment of a tax program all of the states of the southeast are in very much of the same general condition, being agricultural states, and by location, citizenry and general conditions very much adapted to the same general program of taxation; and,

"Whereas, if these states could work together on a general tax program it would be beneficial to all; now,

"Therefore be it resolved by the House of Representatives of the State of Georgia that the Speaker be authorized to appoint a committee or committees from this House to confer with a like committee or committees from these other states on the question of taxation at such time and place as may be agreed upon by such committees, after and when such other states signify a willingness to so confer; the actual expenses of such committees to be paid from the proper fund; and,

Committees for
tax conference.

"Be it further Resolved that a copy of this resolution be sent to the Speaker of the House of Representatives of each of the aforesaid states, with request for an answer on their part as to whether they wish to so confer, and under what terms."

And whereas, it is the sense of the General Assembly of North Carolina to express a willingness to co-operate with Representatives of said State:

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of the State of North Carolina does hereby authorize and empower the Speaker of the House, and the President of the Senate, to appoint a committee of two on the part of the Senate, and three on the part of the House, to meet and confer with Representatives of said State at such places and times as may be agreed upon by said committees.

N. C. committee
authorized.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1935.

S.R. 176 RESOLUTION No. 22

JOINT RESOLUTION MEMORIALIZING CONGRESS TO USE GRANITE AND NATURAL STONE IN THE CON- STRUCTION OF PUBLIC BUILDINGS.

Whereas, the federal government is contemplating an extensive public works program, under which many public buildings will be erected throughout the United States; and

Preamble: Fed-
eral building
program.

Whereas, the present status of unemployment in the granite and stone industries in the State of North Carolina and other granite and stone producing states is deplorable, it being estimated that from eighty to eight-five per cent of granite and stone employees are on federal relief; and

Condition of
granite and stone
industry.

Whereas, the greater portion of the cost of finished granite and stone is incurred by labor; and

Advisability of
use of granite
and stone in
construction.

Whereas, the quality and durability of granite and stone buildings unquestionably excels that of buildings constructed of inferior materials; and

Whereas, from the standpoint of economy and prudent policy it is advisable that lasting and durable materials be used in the construction of public buildings;

Congress urged
to use granite
and stone in
building program.

Now, be it therefore resolved by the Senate of the State of North Carolina, the House of Representatives concurring, that Congress be respectfully urged and petitioned to enact legislation, or otherwise to take appropriate action to require that granite and natural stone be used in construction of public buildings to be erected under the public works program; and that the Secretary of State be instructed to send copies of this Resolution to the President, Vice-President, Secretary of the Treasury of the United States, and to the members of Congress from the State of North Carolina.

Copies of
resolution to
Washington.

Ratified this the 19th day of February, A. D. 1935.

S.R. 210

RESOLUTION No. 23

A JOINT RESOLUTION INVITING HONORABLE CAMERON MORRISON TO ADDRESS THE GENERAL ASSEMBLY.

Resolved by the Senate, the House of Representatives concurring:

Cameron
Morrison invited
to address joint
session.

SECTION 1. That Honorable Cameron Morrison, former Governor and United States Senator, be invited to address a joint session of the General Assembly in the Hall of the House of Representatives, on Wednesday, February twenty-seventh, one thousand nine hundred and thirty-five at eight o'clock.

Committee on
arrangements.

SEC. 2. That the President of the Senate shall appoint one Senator and the Speaker of the House of Representatives shall appoint two members of the House, who shall constitute a committee of three to confer with Honorable Cameron Morrison to extend to him this invitation, and to make proper arrangements for said address.

Ratified this the 25th day of February, A. D. 1935.

H.R. 418 RESOLUTION No. 24

A JOINT RESOLUTION FOR ADJOURNMENT IN HONOR
OF GEORGE WASHINGTON.

*Resolved by the House of Representatives, the Senate
concurring:*

SECTION 1. That when the General Assembly adjourns on the twenty-second day of February, one thousand nine hundred and thirty-five, it do adjourn in honor of General George Washington, the Father of Our Country.

Adjournment in
honor of George
Washington.

Ratified this the 25th day of February, A. D. 1935.

S.R. 160 RESOLUTION No. 25

JOINT RESOLUTION TO PROVIDE FOR THE APPOINTMENT OF A COMMISSION TO STUDY, CONSIDER, AND PRESENT A PLAN FOR THE REVISION AND SIMPLIFICATION OF THE LAWS RELATING TO THE DESCENT AND DISTRIBUTION OF PROPERTY OF INTESTATES, WILLS AND THE PROBATE THEREOF, THE ADMINISTRATION OF ESTATES AND TRUSTS, AND OTHER ALLIED MATTERS, TOGETHER WITH A DRAFT OF PROPOSED NEW LEGISLATION IN CONNECTION THEREWITH TO THE ONE THOUSAND NINE HUNDRED THIRTY-SEVEN SESSION OF THE GENERAL ASSEMBLY.

Whereas, it is the sense of the General Assembly that the present laws of North Carolina relating to the descent and distribution of the property of an intestate and to the administration of decedents' estates, as well as some of the laws pertaining to matters closely allied therewith, are outmoded, are needlessly complicated, and entail considerable expense in their administration, and do not permit of the devolution of a decedent's property and the settlement of his estate in a manner consonant with changed social and economic conditions, and,

Preamble: Need
for modernizing
laws on descent
and distribution.

Whereas, this General Assembly does not have sufficient time during its regular session to properly consider and draft laws to remedy the existing situation; *therefore*,

Lack of time for
consideration by
General Assembly.

*Be it Resolved by the Senate, the House of Representatives
concurring:*

SECTION 1. That a commission of nine, three of whom shall be actively engaged in the practice of law in the State of North Carolina, to be appointed by the Governor, is hereby provided for, which commission shall be authorized, em-

Governor to ap-
point commission
to make study.

- powered and directed to investigate and determine what changes should be made in the laws of the State of North Carolina affecting the descent and distribution of property of intestates, the duties and powers of executors, administrators, guardians, trustees, and other fiduciaries, and in such other statutes of the State as the commission may deem advisable, for the purpose of modernizing and simplifying the law relating to wills and the probate thereof, the administration of estates and trusts, and the systems for the devolution of real and personal property; to make report thereon, and to prepare proper legislation for such purpose to be submitted to the one thousand nine hundred and thirty-seven General Assembly of North Carolina.
- Report to 1937
General Assembly.
- SEC. 2. That it shall be the duty of the Governor to appoint said commission within sixty days after the ratification of this act.
- Time of
appointment.
- SEC. 3. That it shall be the duty of said commission to make and file its report, setting forth its conclusions and recommendations, as herein provided for, to the Governor not later than thirty days before the convening of the one thousand nine hundred and thirty-seven session of the General Assembly, which report shall be transmitted by the Governor to the General Assembly.
- Time of making
report.
- SEC. 4. That it shall be the duty of the Governor not later than December tenth, of one thousand nine hundred thirty-six, to cause sufficient number of copies of said report to be printed and to mail ten copies to each member-elect of the one thousand nine hundred thirty-seven session of the General Assembly.
- Copies to
members-elect.
- SEC. 5. The members of the said commission shall not receive any per diem compensation for their work but shall receive their expenses while actually engaged in the duties imposed upon them by this act. The commission may appoint some competent person to act as secretary of the commission and may engage such stenographic assistance as shall be necessary to enable its members to perform properly the duties imposed upon them by this act, and may fix the compensation of said secretary and stenographer.
- Expenses but no
pay allowed.
- SEC. 6. The expenses of this commission shall not exceed the sum of fifteen hundred dollars (\$1500.00) which shall be paid out of the contingency and emergency fund provided for in the maintenance appropriation act of the session of one thousand nine hundred thirty-five in the manner provided by law.
- Provision for
secretary and
other assistants.
- SEC. 7. That this resolution shall be in force and effect from and after its ratification.
- Appropriation for
study.

Ratified this the 25th day of February, A. D. 1935.

S.R. 197

RESOLUTION No. 26

A JOINT RESOLUTION FOR THE APPOINTMENT OF A COMMITTEE TO ATTEND THE SECOND INTER-STATE ASSEMBLY OF LEGISLATORS AT WASHINGTON, D. C., ON FEBRUARY TWENTY-EIGHTH, MARCH FIRST AND SECOND, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

Whereas, the American Legislators' Association is sponsoring and has planned for the second Interstate Assembly of Legislators to be held on February twenty-eighth, March first and second, one thousand nine hundred and thirty-five, at Washington, D. C., and which Assembly is to consider questions and problems of interest to the Legislatures of the forty-eight states and to Congress as well, and particularly those questions and problems dealing with taxation; and

Preamble: Meeting of Interstate Assembly of Legislators.

Whereas, an invitation has been extended by the American Legislators' Association to the Governor of North Carolina, and to the Senate and House of Representatives of North Carolina, that each designate one representative to be present at such Assembly as representatives from the State of North Carolina; and,

Purpose of meeting.

Invitation for this State to participate.

Whereas, the said Interstate Assembly of Legislators has been endorsed by various Governors and Legislators of other states, and has been particularly endorsed by Honorable Franklin D. Roosevelt, President of the United States; and

Endorsement by States and President.

Whereas, various states have already appointed their representatives for said Assembly; and

State delegations named.

Whereas, it is proposed at said Interstate Assembly of Legislators to devise ways and means for a fuller and better co-operation between the Congress of the United States and the various State Legislatures with respect to legislative problems and particularly those in connection with taxation; and

Agenda of meeting.

Whereas, the State of North Carolina is interested in co-operating with the Federal Government and with the other States of the Union in working out problems in which the Federal Government and all the states are interested;

State's interest.

Now, Therefore, Be it Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That a committee of three be appointed to represent the State of North Carolina at said Interstate Assembly of Legislators to be held in Washington, D. C., on February twenty-eighth, March first and second, one thousand nine hundred and thirty-five, one member of the committee

Provision for naming delegates from this State.

to be appointed by His Excellency, the Governor of North Carolina, one member to be appointed by the President of the Senate, and one member to be appointed by the Speaker of the House of Representatives.

Notice to Conference Secretary.

SEC. 2. That the Secretary of State shall immediately advise the Corresponding Secretary of the Conference in care of the American Legislators' Association, Drexel Avenue and Fifty-eighth Street, Chicago, Illinois, of the appointment of such delegation; *provided* the State of North Carolina shall not be liable for any expenditure under the provisions of this resolution.

State not liable for any expenses.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1935.

H.R. 596

RESOLUTION 27

A JOINT RESOLUTION REQUESTING THE SENATORS AND THE MEMBERS OF THE HOUSE OF REPRESENTATIVES FROM NORTH CAROLINA IN THE CONGRESS OF THE UNITED STATES TO VOTE AGAINST A BILL KNOWN AS THE FLANNAGAN BILL, RELATING TO GOVERNMENT GRADING OF TOBACCO.

Preamble: Danger in tobacco grading bill now in Congress.

Whereas, it is the sense of the General Assembly of North Carolina that the passage of the Flannagan Bill relating to the government grading of tobacco will work a great hardship on the farmers, warehousemen, and others interested in the handling of tobacco in North Carolina, and will not be beneficial to anyone, *Therefore*

Be it resolved by the House of Representatives, the Senate concurring:

State's Congressmen urged to vote and work against bill.

SECTION 1. That the members of the United States Senate and the House of Representatives from North Carolina in the United States Congress be and they are hereby requested to vote and to use their influence against the passage of that bill now pending in the United States Congress known as the Flannagan Bill relating to the government grading of tobacco.

Copy to Congressmen.

SEC. 2. That a certified copy of this resolution be filed by the Governor of North Carolina to the Congress of the United States and to each of the members thereof from North Carolina.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1935.

H.R. 507

RESOLUTION NO. 28

JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO THE RELIEF OF THE COUNTY OF HYDE IN THE STATE OF NORTH CAROLINA BY REASON OF ITS LOSS IN TAXABLE VALUATION BY THE PURCHASE AND/OR ACQUIREMENT OF CERTAIN LANDS IN SAID COUNTY BY THE FEDERAL GOVERNMENT.

Whereas, it appearing to the General Assembly of the State of North Carolina that the Federal Government has purchased and/or acquired several thousand acres of land within the boundaries of the county of Hyde in the State of North Carolina as a game refuge and sanctuary for migratory water fowl, including what is known as Lake Mattamuskeet, Bell Island and other lands; and

Preamble: Acquisition by Federal Government of lands in Hyde County for game refuge.

Whereas, it further appearing that the county of Hyde has lost from its tax books real and personal property valuation by reason of the purchase and/or acquirement of said Lake Mattamuskeet, Bell Island and other lands, together with other personal property, the total taxable value of several thousand dollars, and that the county of Hyde has lost from its tax books the said real and personal property tax in the amount of several hundred dollars; and

Loss of taxable property by County.

Whereas, it further appearing that prior to the purchase and/or acquirement of said lands by the Federal Government, the county of Hyde had issued its several bonds and the bonds of its several townships in the aggregate amount of more than six hundred thousand dollars, all of which indebtedness of the said county of Hyde was prior to the purchase and/or acquirement of said lands by the Federal Government; and

County's bonded debt.

Whereas, it further appearing to the General Assembly of North Carolina that at the time of the purchase and/or acquirement of the lands hereinbefore set out that there was no provision made for the taking care of any part of the indebtedness of the county of Hyde; and

No provision for prorating such debt.

Whereas, it further appearing that the county of Hyde by reason of and on account of the loss sustained on the purchase and/or acquirement of Lake Mattamuskeet, Bell Island and other lands within the county of Hyde has lost a large per cent of its taxable valuation, which percentage would amount to several hundred dollars of the bonded indebtedness of Hyde County, and the bonded indebtedness of Hyde County being greatly in excess of six hundred thousand dollars which under present conditions the said county of Hyde is and will continue to be unable to pay off and retire according to the

County rendered unable to pay bonds.

terms and conditions of said bonds or any renewal thereof;
Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Congress urged
 to make appropri-
 ation for equit-
 able part of
 bonds.

SECTION 1. That the General Assembly of North Carolina hereby respectfully petitions and memorializes the Congress of the United States:

(a) To make an appropriation for the purpose of retiring the pro rata part of the bonded indebtedness of the county of Hyde in the State of North Carolina, as shown by certified copies of the public records of Hyde County which reflect the pro rata part of said indebtedness or proportion of said indebtedness which would have been assessed against the lands purchased and/or acquired by the Federal Government, known and designated as Lake Mattamuskeet, Bell Island and other lands in said county.

State's Treasurer
 to handle funds.

(b) That said appropriation be made available to the Treasurer of the State of North Carolina, under such regulations as the Congress may prescribe, and that the Treasurer of the State of North Carolina be instructed to use said appropriation for the sole purpose of retiring the bonds of Hyde County in the State of North Carolina in accordance with the pro rata part of said bonded indebtedness, as may be found to be due and chargeable against said lands had the same not been purchased and/or acquired by the Federal Government, and that the Treasurer of the State of North Carolina be further instructed to turn over to the County Commissioners of the county of Hyde in the State of North Carolina the bonds when so purchased and cancelled.

Copies of resolu-
 tion ordered sent
 to Washington.

SEC. 2. That certified copies of this resolution be sent by the Secretary of State to the Congress of the United States and to the Senators of the State of North Carolina and to the several Congressmen of the State of North Carolina, and a further certified copy be sent to the Department of Biological Survey at Washington, District of Columbia.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

S.R. 259 RESOLUTION NO. 29

A JOINT RESOLUTION FOR THE INVESTIGATION OF
THE MANAGEMENT OF THE STATE HOSPITAL FOR
THE INSANE AT MORGANTON.

Whereas, reports have gained wide circulation that the conduct and management of the State Hospital at Morganton is such as to reflect discredit to the State of North Carolina and its policy of properly caring for its unfortunates, which reports have now gone so far as to be presented to a legislative committee in the form of direct personal testimony, and

Preamble; Conduct of State Hospital at Morganton.

Whereas, the General Assembly is unwilling that such conditions as have been reported to be existing at said Institution should be permitted to continue, but is unwilling to risk the doing of injustice which it might do if any action were taken without benefit of all information pertaining to the subject, and

Need of additional information.

Whereas, the General Assembly deems said reports to be of such a serious nature as to demand an investigation,

Now therefore, be it resolved by the Senate, with the House of Representatives concurring:

SECTION 1. That an investigation of the conduct and management of the State Hospital for the Insane at Morganton be had by a committee appointed for that purpose by the General Assembly.

Legislative Committee to investigate.

That a committee for said purpose shall be appointed, which committee shall consist of five members, two of whom shall be Senators and shall be appointed by the President of the Senate, and three of whom shall be members of the House of Representatives and shall be appointed by the Speaker.

Appointment of committee.

SEC. 2. That said committee is hereby directed to immediately begin, and conclude as early as possible, a full and complete investigation of the conduct and management of the State Hospital for the Insane at Morganton, and to make a report thereof to both Houses of the General Assembly.

Investigation to begin at once.

That said committee is granted power to subpoena witnesses and compel their attendance at such times and places as the committee may determine, together with the production of such books and records as the committee may desire to inspect, and compel the giving of testimony on all subjects relating to the conduct and management of the said Institution.

Report.

Judicial powers of committee.

SEC. 3. That there is hereby appropriated for the purpose of defraying expenses of said investigation including the expenses of travelling of witnesses, stenographers, and clerical

Appropriation for purpose.

assistants, and necessary expenses of said committee, such sum as may be necessary therefor not to exceed \$500.00.

SEC. 4. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1935.

H.R. 536 RESOLUTION NO. 30

JOINT RESOLUTION TO MEMORIALIZE CONGRESS TO SUPPORT AND PASS THE WORK RELIEF BILL NOW PENDING.

Preamble: Work
Relief Bill be-
fore Congress.

Whereas, a bill has been introduced in the Senate of the United States which is known as the Work Relief Bill, providing the sum of four billion eight hundred eighty million dollars (\$4,880,000,000); and

Need for
enactment.

Whereas, it now appears that the construction of the Park-to-Park Highway and other public works projects in this state are dependent upon the passage of said bill and now "hang in the balance" by reason of the adoption of the McCarran Amendment: *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

N. C. Congress-
men urged to
support bill.

SECTION 1. That the House of Representatives and the Senate hereby memorialize the Senators and Representatives in Congress from North Carolina to support the Work Relief Bill now pending in the Senate of the United States as proposed by His Excellency, The President of the United States.

Ratified this the 12th day of March, A. D. 1935.

H.R. 483 RESOLUTION NO. 31

A JOINT RESOLUTION AUTHORIZING THE GOVERNOR TO APPOINT A COMMISSION FOR THE STUDY OF THE CARE OF THE INSANE AND MENTALLY DE- FECTIVES.

Resolved by the House of Representatives, the Senate concurring:

Commission on
Insane and
Mentally
Defectives
to be appointed
by Governor.

SECTION 1. That the Governor of North Carolina shall be and he is hereby authorized to appoint a commission to be known as the Commission for the Study of the Care of the Insane and Mentally Defectives. Such Commission shall be composed of such members as the Governor of North Carolina

shall in his discretion see fit to appoint. The chairman of the Commission shall be designated by the Governor at the time of appointment.

Chairman.

SEC. 2. That the Commission is hereby authorized, empowered and directed to consider and study the care and treatment which is now being accorded insane and mentally defective persons in North Carolina and elsewhere. The Commission shall also consider and study all means and methods, both proposed and in actual use, for the care and treatment of the mentally defective and insane persons. For the purpose of effectuating the purposes of this act the Commission is hereby authorized to travel and to meet at any place, both within and without the State of North Carolina.

Study of proper care and treatment.

SEC. 3. That the Commission shall, within ten days after the convening of the General Assembly in one thousand nine hundred and thirty-seven, make a report to the General Assembly. The report shall consist of the findings of the Commission as to the actual conditions of the care of the mentally defective and insane persons in North Carolina and elsewhere, and of the findings of the Commission as to the best methods of care and treatment of the mentally defective and insane persons. The report shall also contain proposed bills for submission to the General Assembly of North Carolina embracing any changes in the present system now in use in North Carolina for the care and treatment of mentally defective and insane persons which the Commission shall deem to be for the best interests of the people of the State of North Carolina.

Report to 1937 General Assembly.

Contents.

Proposed legislation

SEC. 4. That the members of the Commission shall receive no compensation from the State of North Carolina for their services as members of the Commission, nor shall they be entitled to receive from the State of North Carolina any reimbursement for expenses incurred while engaged in the carrying out of the duties imposed upon the Commission by this act. The Commission may appoint such clerks, stenographers, or other assistants as shall be necessary to enable them to properly perform the duties imposed upon them by this act, but such clerks, stenographers, or other assistants shall receive no compensation from the State of North Carolina.

No pay for members.

No expense allowance.

Assistants.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1935.

H.R. 908

RESOLUTION NO. 32

A JOINT RESOLUTION REQUESTING CONGRESS TO ENACT LEGISLATION TO FURTHER REGULATE THE IMPORTATION OF FOREIGN MADE TEXTILE FABRICS.

Preamble: competition in textile industry.

Whereas, the textile industry in the United States is subjected to ruinous competition by reason of increasing importation of foreign made textile fabrics:

Now, therefore, be it resolved by the House of Representatives, the Senate concurring, that:

Congress urged to restrict foreign textile fabrics.

SECTION 1. That the Congress of the United States be urged to enact legislation which will restrict the importation into this country of any textile article from any country in a greater volume than the average annual volume of importation of that article from such country during the five years, 1930-1934, inclusive.

Copies ordered sent to State's Congressmen.

SEC. 2. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress from the State of North Carolina, with the request that they support such legislation.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this 30th day of March, A. D. 1935.

S.R. 429

RESOLUTION 33

JOINT RESOLUTION INVITING THE HONORABLE HOMER S. CUMMINGS, ATTORNEY GENERAL OF THE UNITED STATES, TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA.

Preamble: Presence in State of U. S. Attorney General Cummings.

Whereas, the Honorable Homer S. Cummings, Attorney General of the United States, is now at Pinehurst, North Carolina, on a visit to the State; and

Whereas, the General Assembly of North Carolina desires that he address a Joint Session, *Now, Therefore,*

Be it resolved by the Senate, the House of Representatives concurring:

Invited to address joint session.

That the Honorable Homer S. Cummings, Attorney General of the United States, be invited to address a Joint Session of the General Assembly of North Carolina, at such time as may be agreeable to his convenience during his sojourn in the State, and that a Committee of two members of the Senate and three members of the House of Representatives be appointed by the

Committee to present invitation.

President of the Senate and the Speaker of the House, respectively, to extend this invitation and present a copy of this resolution to the Honorable Homer S. Cummings.

Ratified this the 3rd day of April, A. D. 1935.

H.R. 1022 RESOLUTION No. 34

A JOINT RESOLUTION TO INVITE HIS EXCELLENCY, THE GOVERNOR OF NORTH CAROLINA, TO THE JOINT SESSION OF THE GENERAL ASSEMBLY AT NOON, ON THURSDAY, APRIL FOURTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE.

Be it Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That His Excellency, John C. B. Ehringhaus, the Governor of North Carolina, is hereby invited to accompany the Honorable Homer S. Cummings, Attorney General of the United States, in his appearance before the General Assembly of North Carolina at noon, on Thursday, April fourth, one thousand nine hundred and thirty-five.

Governor invited to joint session to hear Homer S. Cummings, U. S. Attorney General.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

S.R. 446 RESOLUTION No. 35

A JOINT RESOLUTION FIXING THE TIME FOR A MEETING OF THE JOINT ASSEMBLY TO HEAR HONORABLE HOMER S. CUMMINGS.

Be it Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That there shall be a joint meeting of the Senate and House of Representatives in the Hall of the House of Representatives on the fourth of April, one thousand nine hundred and thirty-five, at twelve noon, for the purpose of hearing the address of the Honorable Homer S. Cummings.

Time of joint session to hear Homer S. Cummings.

SEC. 2. That a committee of two on the part of the Senate and three on the part of the House be appointed to receive and notify the Honorable Homer S. Cummings that the Joint Assembly is pleased to hear any message that he has to deliver.

Invitation committee.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1935.

S.R. 317 RESOLUTION NO. 36

JOINT RESOLUTION TO PAY EXPENSES OF THE SENATE AND HOUSE COMMITTEE VISITING THE STATE HOSPITAL AT MORGANTON, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

Payment of expenses of joint committee visiting Morganton State Hospital.

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the State Hospital at Morganton, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in favor of the following persons and in the following amounts:

Names and amounts.

Senator W. Mitchell	\$14.00
Senator S. F. Teague	14.00
Senator Ray G. Carson	14.00
Representative W. Wiley Andrews	14.00
Representative H. J. Hatcher	14.00
Representative T. C. Stone	14.00
Representative L. F. Klutz	14.00

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1935.

H.R. 1040 RESOLUTION NO. 37

A JOINT RESOLUTION MEMORIALIZING CONGRESS TO ELIMINATE THE COTTON PROCESSING TAX.

Preamble:
Threatened collapse of textile industry.

Whereas, it is of vital interest to all of our citizens, including particularly the farmer, the laborer, the merchant and the manufacturer, to prevent the threatened total collapse of the great textile industry, and to restore it to a position of strength, thus enabling it to purchase cotton from the farmer and to continue its manufacture so that labor may be employed; and

Burden of cotton processing tax.

Whereas, experience has demonstrated that the Cotton Processing Tax places an additional burden upon the increased cost of the manufactured product to an extent that is rapidly and with certainty destroying the domestic market for textiles, inevitably preventing a demand for the finished product as well as the raw cotton which the farmer must sell in order to exist, and for labor both in the fields and in the factories, with consequent loss to the industry, the merchant, the banker and the State and Federal Government in the matter of taxes; and

Whereas, we recognize as essential and just that compensation be paid the cotton farmer for the reduction and loss of cotton under regulations by the Government, and heartily approve the salutary measures adopted to assist in restoring and maintaining the price level of cotton; yet, we also recognize that it is not logical or just, and it is not wise statesmanship to destroy a great industry upon which so large a part of our population depends for a livelihood, in an effort to carry out these measures, particularly when it is not necessary to do so, and when other less prejudicial measures, with equally beneficial results, may be adopted in order to provide the funds now raised by the Cotton Processing Tax; that the amount necessary for these purposes should be raised, but not by the burdensome and discriminatory Cotton Processing Tax; that the sum necessary to carry out said purposes should be paid from the general fund or the fund appropriated for relief, and in this way accomplish the same great end, but by general distribution of the burden; and

Support of efforts to maintain price level of cotton.

Less prejudicial measures possible.

Whereas, the Cotton Processing Tax adds an enormous burden amounting to at least forty per centum of mill pay rolls on the mills which cannot pass the tax along to the consumer; it adds eight to fifteen per centum to the costs of inventories in times of great financial stress; it is unjust and indefensible in that it is in fact a sales tax without the virtue of universal application; *Now, Therefore*,

Tax cannot be passed along to consumer.

Added cost to inventories.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That our Representatives and Senators in Congress be, and they are hereby requested to urge the Congress of the United States to secure the repeal at once of the Cotton Processing Tax for the aforesaid reasons.

Congress urged to repeal tax.

SEC. 2. That copies of this resolution be transmitted by the Secretary of the State of North Carolina to the President of the United States, the Secretary of Agriculture, and to the Senators and Representatives in Congress from the State of North Carolina.

Copies of resolution ordered to Washington.

SEC. 3. This resolution shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1935.

H.R. 1083

RESOLUTION NO. 38

JOINT RESOLUTION EXTENDING FELICITATIONS OF LOVE AND ESTEEM TO DR. EDWARD McKEE GOODWIN, SUPERINTENDENT OF THE NORTH CAROLINA SCHOOL FOR THE DEAF, ON HIS FIFTY YEARS OF SERVICE TO THE STATE.

Preamble: Fifty years of service of Dr. E. McK. Goodwin at School for Deaf at Morganton.

Whereas, Dr. Edward McKee Goodwin, Superintendent of the North Carolina School for the Deaf at Morganton, has served the State and its deaf-mute wards for fifty years as teacher and superintendent of the said institution, during which time he has rendered self-sacrificing service coupled with a high degree of efficiency and sympathetic understanding for the physically afflicted and under-privileged children under his care; and

Expression of public recognition desirable.

Whereas, it is desired to express public recognition of the splendid services rendered to the State of North Carolina for half a century by Dr. Goodwin; *Now, Therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Felicitations expressed.

SECTION 1. That felicitations of love and esteem are hereby extended to Dr. Edward McKee Goodwin on the completion of fifty years of service of the State as teacher and superintendent of the North Carolina School for the Deaf at Morganton with the hope that he may be spared for many more years of usefulness.

Copy to Dr. Goodwin.

SEC. 2. That a copy of these resolutions be sent to Dr. Goodwin.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 12th day of April, A. D. 1935.

H.R. 1114

RESOLUTION NO. 39

JOINT RESOLUTION INVITING THE HONORABLE FRANK N. BELGRANO, JUNIOR, NATIONAL COMMANDER OF THE AMERICAN LEGION TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Preamble: Visit to Raleigh of National Commander of American Legion.

Whereas, we understand that the Honorable Frank N. Belgrano, Junior, National Commander of the American Legion, will be in Raleigh, North Carolina, on Friday, April nineteenth, one thousand nine hundred thirty-five; and

Whereas, the General Assembly of North Carolina desires that he address a joint session thereof: *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Honorable Frank N. Belgrano, Junior, be, and he is hereby invited to address a joint session of the General Assembly of North Carolina at twelve o'clock noon on Friday, April nineteenth, one thousand nine hundred thirty-five.

Invited to address joint session.

SEC. 2. That a committee of two from the Senate, to be appointed by the Lieutenant-Governor, and three from the House, to be appointed by the Speaker, deliver this resolution to the Honorable Frank N. Belgrano, Junior.

Committee to extend invitation.

SEC. 3. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1935.

H.R. 986 RESOLUTION No. 40

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE HOUSE OF REPRESENTATIVES AND SENATE VISITING THE STATE SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the House and Senate Committees actually incurred in visiting the school for the deaf at Morganton, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Expenses of committee visiting Morganton School for Deaf ordered paid.

SENATOR O. A. SWARINGEN.....	\$12.90
SENATOR JOE WILLIAMS.....	12.90
MR. HOWELL J. HATCHER.....	12.90
MR. G. WILLIE LEE.....	12.90

Enumerated.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

H.R. 921 RESOLUTION No. 41

JOINT RESOLUTION TO PAY EXPENSES OF THE SENATE AND HOUSE COMMITTEE VISITING EAST CAROLINA TEACHERS' COLLEGE AT GREENVILLE, NORTH CAROLINA.

That Whereas, a Sub-Committee of the Joint Senate and House Appropriations Committee was appointed and requested to visit the East Carolina Teachers' College at Greenville,

Preamble: Expenses incurred by committee visiting E. C. T. C.

North Carolina; and *whereas*, in making said trip certain expenses were incurred: *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Expenses ordered
paid.

SECTION 1. That in order to defray the expenses of the Sub-Committee of the Joint Senate and House Appropriations Committee incurred in visiting the East Carolina Teachers' College at Greenville, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrant on the State Treasurer in favor of H. R. Lindsey, of the House of Representatives, for the sum of ten dollars and fifty-six cents (\$10.56) or the amount of six cents a mile for one hundred and seventy-six miles, for the use of his car in carrying the Committee to the said school.

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 18th day of April, A. D., 1935.

S.R. 498

RESOLUTION NO. 42

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

Joint Session
to elect
University
Trustees.

SECTION 1. That there shall be a joint meeting of the Senate and House of Representatives in the Hall of the House of Representatives on the nineteenth day of April, one thousand nine hundred and thirty-five, at the hour of 11:30 o'clock A. M., for the purpose of electing Trustees of the University of North Carolina.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D., 1935.

S.R. 437

RESOLUTION No. 43

JOINT RESOLUTION PROVIDING FOR A MEMORIAL
FOR THE HONORABLE FRANK PAGE.

Whereas, Frank Page, who died in Raleigh on December twentieth, one thousand nine hundred and thirty-four, was from the years one thousand nine hundred and nineteen to one thousand nine hundred and twenty-nine Chairman of the North Carolina State Highway Commission; and

Preamble: Death
of Frank Page.

Whereas, under his superb leadership there was laid out and developed in this State a system of highways constituting one of the most outstanding material achievements ever accomplished by any commonwealth; and

Service in road
building.

Whereas, the enterprise was so soundly planned as to strengthen rather than burden the financial structure of the State and was so carried on under Mr. Page's leadership as to deserve and receive the confidence and approval not only of our own State but likewise national and international commendation; and

National and
international
commendation.

Whereas, Mr. Page's conception of his task as an opportunity of large and effective public service and his courage in the execution of that conception have not only helped to build a greater and more unified commonwealth but have come down through the organization that he built and the impress he left upon the citizenship of the State as a heritage that constitutes a distinct contribution to the State's ideals of public service; and

Heritage of
his work.

Whereas, the memory of his life and service should ever be preserved;

Now, therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Governor be and he is hereby authorized, empowered, and directed to appoint a special commission, of which the Governor shall be ex officio chairman and the Lieutenant Governor and the Speaker of the House of Representatives shall be ex officio members, and four additional members; and the said commission so selected shall cause to be prepared a suitably inscribed tablet or plaque commemorating the life and service of the Honorable Frank Page, and shall cause the same, with appropriate ceremony, to be placed either in the corridor of the Capitol building, or, in the event a new State Highway Building is constructed, at a suitable place within said building. That said commission shall serve without pay.

Appointment by
Governor of
special com-
mission.

Erection of tablet
commemorating
Page's life and
service.

Appropriation for purpose.

SEC. 2. That the necessary expense of said memorial, not to exceed five hundred dollars, shall be paid from the State's Contingent Fund.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1935.

S.R. 447

RESOLUTION No. 44

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA REQUESTING AND PETITIONING THE CONGRESS TO MAKE NO CHANGE IN THE LONG-AND-SHORT-HAUL CLAUSE OF SECTION FOUR OF THE INTERSTATE COMMERCE ACT, ALLOWING THE PRESENT PROVISIONS OF LAW TO REMAIN IN EFFECT WITHOUT CHANGE.

Preamble: Pending bill in Congress to repeal long-and-short-haul clause of Interstate Commerce Act.

Whereas, There is now pending in the House of Representatives of the Congress of the United States H. R. 3263, introduced by Representative Pettingill, of Indiana, a bill to amend paragraph (1) of Section 4 of the Interstate Commerce Act, as amended February 28, 1920, (U. S. C., title 49, Section 4), by repealing the long-and-short-haul clause of said Act; and

Existing provisions for relief to railroads.

Whereas, There is ample remedy in the hands of the Interstate Commerce Commission, under the present provisions of law, for relieving common carriers by railroad from the terms of said Section, where, in the judgment of the Commission, it would be proper to do so; and

Past relief to railroads.

Whereas, The agency of Congress, namely the Interstate Commerce Commission, has been exceedingly generous in the exercise of its powers in the granting of such relief to common carriers by railroad; and

Danger of freight rate discrimination.

Whereas, If H. R. 3263 is enacted into law, it would be necessary for shippers and receivers of freight by railroad in North Carolina to resort to petitions for suspension of rates or by formal complaint under the provisions of Section three of the said Interstate Commerce Act, in order to relieve such shippers and receivers of freight in North Carolina from unjustly discriminatory and unduly preferential rates in favor of competing shippers and receivers in other States; and

Burden now on railroads to show cause for relief.

Whereas, The present law requires common carriers by railroad, in order to secure relief from the provisions of the long-and-short-haul clause of Section four of the Act, to first satisfy the regulating authority, namely, the Interstate Commerce

Commission, that such relief should be granted; *Now, therefore, be it*

Resolved, That the General Assembly of North Carolina hereby requests and petitions the Congress to make no change in the existing provisions of the long-and-short-haul clause of Section four of the Interstate Commerce Act, allowing the said existing provisions of law to remain in effect without change.

Congress urged
not to change
present law.

Ratified this the 24th day of April, A. D. 1935.

H.R. 1249 RESOLUTION NO. 45

JOINT RESOLUTION REQUIRING THE SECRETARY OF STATE TO HAVE PRINTED TWO THOUSAND COPIES OF HOUSE BILL NUMBER SIX HUNDRED FIFTY-TWO BEING AN ACT TO AMEND SECTION TWO OF CHAPTER FIVE HUNDRED SIXTY PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, RELATING TO SALES OF REAL ESTATE FOR TAXES.

Resolved by the House of Representatives, the Senate Concurring:

SECTION 1. That the Secretary of State be, and he is hereby authorized to have printed two thousand copies of House Bill No. six hundred fifty-two, being an act to amend section two, Chapter five hundred sixty of Public Laws of one thousand nine hundred thirty-three, relating to sales of real estate for taxes.

Printing of Act
as to tax sales
authorized.

SEC. 2. That the Secretary of State shall mail to each Sheriff and Chairman of the Board of Commissioners of the several counties of the State a copy of said bill and also a copy thereof to the Mayors of the several municipalities of the State.

Distribution to
counties, cities
and towns.

SEC. 3. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1935.

H.R. 1277 RESOLUTION No. 46

JOINT RESOLUTION INVITING THE HONORABLE JOSEPHUS DANIELS, AMBASSADOR EXTRAORDINARY AND MINISTER PLENIPOTENTIARY OF THE UNITED STATES TO THE REPUBLIC OF MEXICO, TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Honorable Josephus Daniels, Ambassador Extraordinary and Minister Plenipotentiary of the

Ambassador
Josephus Daniels
invited to address
joint session.

Time.

Committee to
extend invita-
tion.

United State to the Republic of Mexico, be invited to address a joint session of the General Assembly of North Carolina, to be held in the hall of the House of Representatives, at twelve o'clock, Tuesday noon, April thirtieth, and that a committee of three members of the House of Representatives and two members of the Senate be appointed by the Speaker of the House and President of the Senate, respectively, to extend this invitation and present a copy of this resolution to the Honorable Josephus Daniels.

SEC. 2. That this resolution to be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.R. 681 RESOLUTION No. 47

JOINT RESOLUTION PROVIDING FOR AN UNPAID COMMISSION ON INTERSTATE COOPERATION.

Resolved by the House of Representatives, the Senate concurring:

N. C. Commis-
sion on Inter-
state Coöperation.

Purpose.

SECTION 1. There is hereby established the North Carolina Commission on Interstate Coöperation, whose function it shall be to perfect the participation of this state in the Council of State Governments, for the purpose of establishing and maintaining governmental machinery to facilitate communication, negotiation, understanding, and coöperation between the State of North Carolina and the other states of the Union, both regionally and nationally.

Report to
Governor and
Legislature.To serve
without pay.

SEC. 2. The Commission shall report to the Governor and to the Legislature on the first day of each regular legislative session, and at such other times as it deems proper. Its members shall serve without compensation.

Composed of:

SEC. 3. The said Commission shall be composed of fifteen members, namely:

Senate members.

The five members of the Committee on Interstate Coöperation of the Senate,

House members.

The five members of the Committee on Interstate Coöperation of the House of Representatives, and

Governor's
appointees.

Five officials of the state named by the Governor, one of whom shall be designated by him as the Chairman of the Commission.

Standing
committees.

SEC. 4. The said Committees of the Senate and of the House of Representatives, hereby or heretofore established, shall be standing committees, and their members shall be designated as are the members of other standing committees. These committees shall function during the regular sessions of the Legislature, and also during the interim periods be-

Duties and
functions.

tween such sessions; their members shall serve until their successors are designated; and they shall constitute the North Carolina Councils of the American Legislators' Association.

SEC. 5. The Secretary of State of North Carolina shall forthwith communicate the text of this measure to the Governor and to the Legislature of each of the other states of the Union, with the respectful request that each Legislature shall enact a measure similar to this resolution, thus establishing a similar commission with like duties and powers, and thus joining with this state in the common cause of reducing the burdens which are imposed upon our citizens by governmental confusion, competition and conflict.

Secretary of State to urge other states to pass similar measures.

SEC. 6. This resolution shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

S.R. 298 RESOLUTION No. 48

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE JOINT SUB-COMMITTEE VISITING THE WESTERN CAROLINA TEACHERS' COLLEGE.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That in order to defray the expenses of a Joint Sub-Committee actually incurred in visiting the Western Carolina Teachers' College at Cullowhee, North Carolina, the State Auditor be and he is hereby authorized and directed to issue warrants on the State Treasurer in the following amounts in favor of the following persons:

Expenses of visiting committee to Western Carolina Teachers' College ordered paid.

Senator J. D. Blanton	\$13.50	Names and
Senator Arthur B. Corey	23.17	amounts.
Rep. G. W. Craig	13.50	
Rep. E. M. Thompson	23.17	
Rep. R. V. Wilson	13.50	

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1935.

H.R. 1153 RESOLUTION No. 49

A JOINT RESOLUTION REPEALING, RESCINDING AND VACATING RESOLUTION NUMBER THIRTY-SEVEN, HOUSE RESOLUTION NUMBER ONE THOUSAND FORTY, RATIFIED APRIL TENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-FIVE, ENTITLED "A JOINT RESOLUTION MEMORIALIZING CONGRESS TO ELIMINATE THE COTTON PROCESSING TAX."

Be it resolved by the House of Representatives, the Senate concurring:

H. R. 1040,
Resolutions of
1935, repealed, as
to cotton pro-
cessing tax.

SECTION 1. That House Resolution number one thousand and forty, ratified April tenth, one thousand nine hundred and thirty-five, be and the same is hereby in all respects repealed, rescinded, and vacated as fully to all intents and purposes as if said resolution had never been introduced, passed, and/or ratified.

Copies to U. S.
officials and
Congressmen.

SEC. 2. That copies of this resolution be transmitted by the Secretary of the State of North Carolina to the President of the United States, the Secretary of Agriculture and the Senators and Representatives in Congress from the State of North Carolina.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1935.

H.R. 1082 RESOLUTION No. 50

A JOINT RESOLUTION AUTHORIZING THE PRINTING OF THE LEGISLATIVE COMMITTEE'S REPORT ON UNEMPLOYMENT INSURANCE.

Preamble: Com-
mission to study
unemployment
insurance.

Whereas, pursuant to Senate Resolution No. 28 the General Assembly of North Carolina adopted at the session of one thousand nine hundred thirty-three, the Governor of North Carolina appointed a Commission to study the subject of unemployment insurance and report to him for this General Assembly; and

Expenses paid
by E. R. A.

Whereas, the Governor also sought and obtained, through the Emergency Relief Administration, the financial assistance necessary for a proper functioning of this Commission and conduct of their researches and studies on the subject; and

Study made but
no funds available
for printing
report.

Whereas, the Commission so appointed has made a careful and thorough study of the problem and compiled a most interesting and informative report on their studies and activities, but was without funds to print this report; and

Whereas, the Governor of North Carolina in his Biennial Message to this General Assembly directed attention to this subject and made recommendations concerning it, and more particularly called attention to this report and its availability to the membership of this General Assembly; and

Governor's
recommendations.

Whereas, the Governor has expressed the desire that the report should be printed and made more generally available for study and consideration to the membership of this General Assembly; and

Desire of
Governor for
printing report.

Whereas, the value of this report is such as to make a printing and more widespread distribution of the report possible pending final action of the Congress of the United States on the bills and proposals now being considered by it on the subject of unemployment insurance; and

Value of
report.

Whereas, final action of this General Assembly on this important matter has been and is being postponed pending determination of the Federal attitude with reference thereto and the final enactment of Federal legislation on the subject which, of necessity, the States must follow in any State Legislative action;

State awaiting
action by U. S.
Government.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

That five hundred copies of said report of this Committee appointed pursuant to Legislative authority be printed at public expense for use by members of the General Assembly, the officers of the State, and interested parties, in order that the result of this work and effort may be preserved and made generally available.

Printing of report
ordered.

Ratified this the 7th day of May, A. D. 1935.

H.R. 1396 RESOLUTION No. 51

RESOLUTION OF SYMPATHY AND RESPECT ON THE OCCASION OF THE DEATH OF FRANK P. ALSPAUGH, FORMER REPRESENTATIVE AND FATHER OF REPRESENTATIVE HAROLD P. ALSPAUGH, OF THE COUNTY OF FORSYTH.

Whereas, the members of the General Assembly of North Carolina have been deeply grieved to learn of the passing of the Honorable Frank Pierce Alspaugh, father of Representative Harold P. Alspaugh, of Forsyth County; and

Preamble:
Death of F. P.
Alspaugh, father
of member of
House.

Whereas, the Honorable Frank Pierce Alspaugh endeared himself to the people of his county and State in a long and useful career, having served his county for many years honorably as sheriff, and having served his state in a distinguished manner as deputy collector of revenue and as a

Useful public
career.

member of the House of Representatives in the Session of one thousand nine hundred and eleven; and

Desire to give expression of sympathy.

Whereas, the members of this General Assembly desire to give expression of their honor and respect for this distinguished citizen of North Carolina and desire further to express their deepest sympathy to his family and especially to the gentleman from Forsyth who follows his honored father as a member of the House of Representatives, *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Resolution of sympathy to members of family.

SECTION 1. That in the death of Frank Pierce Alspaugh the State loses a citizen whose distinguished public service has contributed greatly to the advancement of Democracy in North Carolina.

SEC. 2. That the General Assembly does hereby extend its deepest sympathy to the Honorable Harold P. Alspaugh and other members of the bereaved family.

Ratified this the 9th day of May, A. D. 1935.

H.R. 1208 RESOLUTION No. 52

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE HOUSE OF REPRESENTATIVES AND THE SENATE VISITING THE STATE HOSPITAL AT GOLDSBORO.

Be it resolved by the House of Representatives, the Senate concurring:

Expenses of committee visiting State Hospital at Goldsboro ordered paid.

SECTION 1. That in order to defray the expenses of the House and Senate Committee actually incurred in visiting the State Hospital at Goldsboro, the State Auditor be, and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts and to the following persons:

Names and amounts.

Dr. Wayland Mitchell	\$1.55
S. F. Teague	1.55
W. Wiley Andrews	1.55
Thomas O'Berry	1.55
U. S. Page	5.10
E. A. Rasberry	1.55
C. W. Spruill	1.55

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.R. 1263 RESOLUTION No. 53

JOINT RESOLUTION TO PAY EXPENSES OF THE SENATE AND HOUSE COMMITTEE VISITING EASTERN CAROLINA TRAINING SCHOOL AT ROCKY MOUNT, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That in order to defray the expenses of the Sub-Committee of the Joint Senate and House Appropriations Committee incurred in visiting the Eastern Carolina Training School at Rocky Mount, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrant on the State Treasurer in favor of Fred O. Sink, of the House of Representatives, for the sum of six dollars and thirty-five cents (\$6.35) or the amount of five cents a mile for one hundred twenty-seven miles, for the use of his car in carrying the Committee to the said School.

Expenses of committee visiting Eastern Carolina Training School at Rocky Mount ordered paid.

Amount.

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.R. 1318 RESOLUTION No. 54

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE NORTH CAROLINA SANATORIUM AT SANATORIUM.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the North Carolina Sanatorium at Sanatorium, the State Auditor be, and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Expenses of committee visiting N. C. Sanatorium ordered paid.

Senator E. V. Webb	\$15.20
Senator D. W. Bagley	15.20
Mr. S. A. Cook	15.20
Mr. C. C. Abernathy	15.20
Mr. R. E. Sentelle	15.20

Names and amounts.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1935.

H.R. 1457 RESOLUTION No. 55

A JOINT RESOLUTION RELATIVE TO THE DEATH OF
MRS. IDA WARREN, MOTHER OF REPRESENTATIVE
JOSEPH H. WARREN.

Preamble.
Death of Mrs.
Ida Warren.

Whereas, the members of the General Assembly of North Carolina have heard with deep regret of the death of Mrs. Ida Warren, mother of the Representative from Caswell County: *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Sympathy ex-
tended to Repre-
sentative Warren.

SECTION 1. That the General Assembly does hereby extend its deepest sympathy to our honored Representative from Caswell County and his entire family in their bereavement.

Wish for speedy
return of Repre-
sentative.

SEC. 2. That the General Assembly wishes for the Representative from Caswell County a speedy and complete return to health and assures him that his presence has been greatly missed.

Copy to
Representative.

Be it resolved further that a copy of this resolution be transmitted to Representative Joseph H. Warren, of the County of Caswell.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1935.

H.R. 1440 RESOLUTION No. 56

A JOINT RESOLUTION TO PAY THE EXPENSES OF
THE COMMITTEE FROM THE HOUSE OF REPRESENTATIVES AND THE SENATE VISITING CORRECTIONAL AND PENAL INSTITUTIONS.

Resolved by the House of Representatives, the Senate concurring:

Expenses of com-
mittees visiting
correctional and
penal institutions
ordered paid.

SECTION 1. That in order to defray the expenses of the House and Senate Committee actually incurred in visiting the correctional and penal institutions of the State, the State Auditor be, and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Names and
amounts.

Senator E. V. Webb	\$ 4.90
Mr. L. W. Leggett	32.00
Mr. R. E. Sentelle	64.40

\$111.30

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.R. 1232 RESOLUTION No. 57

A RESOLUTION AUTHORIZING THE GOVERNOR OF THE STATE OF NORTH CAROLINA TO APPOINT A COMMISSION COMPOSED OF FIVE MEMBERS OF THE ONE THOUSAND NINE HUNDRED THIRTY-FIVE GENERAL ASSEMBLY, THREE OF SAID MEMBERS TO REPRESENT THE HOUSE, AND TWO THE SENATE, TO INVESTIGATE AND INQUIRE INTO THE ADVISABILITY AND FEASIBILITY OF A STATE OWNED GASOLINE TERMINAL AND TO INQUIRE INTO THE PROBABLE COST OF EQUIPMENT NECESSARY FOR THE STATE OF NORTH CAROLINA TO PURCHASE ITS GASOLINE SUPPLY IN BULK; TO FURTHER INQUIRE INTO ALLEGED DISCRIMINATIONS AGAINST NORTH CAROLINA CONCERNS IN THE MATTER OF SALES OF MERCHANDISE TO THE STATE OF NORTH CAROLINA.

Whereas, there has been in existence over a period of several years considerable doubt in the public mind as to whether the State of North Carolina is being discriminated against in the purchase of its supply of gasoline and petroleum supplies from the major oil companies; and

Preamble:
Discrimination
against State in
matter of gaso-
line supply.

Whereas, within recent days the Governor of the State of North Carolina has felt called upon to issue a public observation in regard to an increase in the retail price of gasoline on the eve of the opening of bids for the supplying of five million (5,000,000) gallons of gasoline to the State of North Carolina; and

Sudden rise
in price.

Whereas, the public of North Carolina has according to facts and figures made public within the past twelve months by the Governor of the State of North Carolina been discriminated against by major oil companies in the retail price of gasoline; and

Proof of dis-
crimination.

Whereas, numerous suggestions have been made through the press of the state to the effect that a great saving can be realized by the State of North Carolina through the building of terminal facilities for the handling of the State's supply of petroleum products: *Now, therefore*,

Possible value
of terminal
facilities.

Be it resolved by the House of Representatives, the Senate concurring:

Governor to appoint a commission to make appropriate study.

Purpose of commission.

Recommendations to Governor and next General Assembly.

Compensation and expenses.

SECTION 1. That the Governor of the State of North Carolina be, and he is hereby empowered and directed to appoint a commission to be composed of five members of the one thousand nine hundred thirty-five North Carolina General Assembly, three members of said commission to represent the House, and two members the Senate; and that the purpose of said commission shall be to make a study of the probable cost of petroleum terminal facilities; the cost of such additional equipment as may be desirable and necessary for the distribution of the State's supply of said petroleum products, and shall inquire into the probable advantages or disadvantages of such an undertaking on the part of the State of North Carolina; that it shall further be the duty of said commission to inquire into the entire field of gasoline and petroleum sales to the public at retail in the State of North Carolina, and ascertain, if possible, whether the State of North Carolina is being discriminated against in the matter of prices; that it shall be the duty of said commission to inquire into the suggestions of discriminations against North Carolina citizens, corporations and firms in the matter of the furnishing of supplies and materials to the State of North Carolina, and make such recommendations as to it may seem right and proper to the Governor of the State of North Carolina, and the next General Assembly.

SEC. 2. That the members of said commission shall be paid per diem ten dollars (\$10.00) each per day for the number of days actually engaged in service, but that in no case shall the total amount exceed the sum of one thousand (\$1,000) dollars. That an amount not to exceed five hundred (\$500.00) dollars shall be supplied said commission for the payment of secretarial expenses.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.R. 1496 RESOLUTION No. 58

JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO HAVE PRINTED THIRTY-FIVE HUNDRED COPIES OF HOUSE BILL NUMBER ONE THOUSAND AND THIRTY-THREE KNOWN AS "THE MACHINERY ACT."

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of State be and he is hereby authorized and directed to have printed and be distributed as the law directs thirty-five hundred copies of House Bill one thousand and thirty-three known as "The Machinery Act."

Printing of Machinery Act ordered.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.R. 1362 RESOLUTION No. 59

A JOINT RESOLUTION TO COMMEND THE AMERICAN RED CROSS IN ITS EFFORTS TO MITIGATE THE SUFFERING OF CITIZENS OF THE STATE IN DISASTER, AND IN ITS PROGRAM TO PREVENT SUFFERING THROUGH ITS NORTH CAROLINA CHAPTERS.

Whereas, during the month of September, one thousand nine hundred and thirty-three, the eastern coast of North Carolina was lashed by a devastating hurricane which rendered a large number of families homeless and destitute; and

Preamble: Hurricane on State coast in 1933.

Whereas, the American Red Cross, by providing food, clothing, shelter, medical care, hospitalization, repairing and rebuilding homes shattered by the above mentioned hurricane of September, one thousand nine hundred and thirty-three, has enabled many families to again become self-supporting; and

Relief efforts of Red Cross.

Whereas, during the past two years through the creation of the North Carolina Civil Works Administration a great number of citizens of the state were employed on various work relief projects; and

Victims afforded employment.

Whereas, due to many of these working in unfamiliar occupational environment it became necessary, to prevent permanent injuries and fatalities as a result of injuries, to train twenty-five hundred selected employees to give first aid to the injured during the emergency period; and

Training of men to aid injured.

Value of such service.

Whereas, the American Red Cross, by extending its emergency relief facilities through its North Carolina chapters to provide a trained corps of first aid men for the Civil Works projects, has enabled citizens employed on these to work in a safer, healthier environment thus protecting their future welfare and happiness, and

Composition of local chapters.

Whereas, the American Red Cross, acting in North Carolina, is that group of citizens of the State, organized into county and city chapters, operating under the authority of charters as provided by Act of Congress approved January fifth, one thousand nine hundred and five, through which the United States of America carries into effect its obligations as a signatory to the Treaty of Geneva; *Now, therefore, Be it resolved by the House of Representatives, the Senate concurring:*

Gratitude expressed.

That the State Legislature of North Carolina hereby takes cognizance of, and expresses its deep gratitude for, the timely and excellent services of the American Red Cross in mitigating the suffering of citizens of the state in disaster, and in its program to prevent suffering, through its North Carolina chapters, chapter officers and chapter volunteer personnel; and that copies of this resolution be transmitted by the Clerk of the House of Representatives to the President of the American Red Cross, the Honorable Franklin D. Roosevelt, the Chairman of the Central Committee of the Red Cross, Admiral Cary T. Grayson, and to Albert J. Berres, Jr., and Mrs. Mary Camp Sprinkle, State Field Representatives of the American Red Cross.

Distribution of copies of resolution.

Ratified this the 11th day of May, A. D. 1935.

H.R. 909

RESOLUTION No. 60

A JOINT RESOLUTION TO AUTHORIZE AND EMPOWER THE GOVERNOR OF NORTH CAROLINA TO NAME AND APPOINT SOME OUTSTANDING AND DISTINGUISHED MAN OF LETTERS AS POET-LAUREATE FOR NORTH CAROLINA.

Be it resolved by the House of Representatives, the Senate concurring:

Poet-Laureate authorized for State.

SECTION 1. That the Governor of this State be and he is hereby authorized and empowered to name and appoint some outstanding and distinguished man of letters as Poet-Laureate for the State of North Carolina.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. 'D. 1935.

H.R. 1495 RESOLUTION No. 61

JOINT RESOLUTION AUTHORIZING AND DIRECTING THE SECRETARY OF STATE TO HAVE PRINTED FIVE THOUSAND COPIES OF HOUSE BILL ONE THOUSAND ONE HUNDRED EIGHTY-NINE, KNOWN AS "THE SCHOOL MACHINERY ACT," TO BE PRINTED, AND THAT THE DISTRIBUTION THEREOF BE UNDER THE DIRECTION OF THE STATE SCHOOL COMMISSION.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of State be, and he is hereby authorized and directed to have printed five thousand copies of House Bill Number one thousand one hundred eighty-nine, known as "The School Machinery Act" and that the distribution thereof be under the direction of the State School Commission.

Printing of
School Machinery
Act ordered.

Distribution.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.R. 1436 RESOLUTION No. 62

JOINT RESOLUTION TO APPOINT A COMMITTEE TO INVESTIGATE THE HIGH AND UNREASONABLE RETAIL PRICES OF FERTILIZERS.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a commission or committee to be known as the Fertilizer Cost Investigating Committee is hereby created, to consist of eight members, three to be appointed by the Governor, two to be appointed by the President of the Senate from among the membership of that body and three to be appointed by the Speaker of the House from the membership of that body.

Fertilizer Cost
Investigating Com-
mittee authorized.

Membership.

SEC. 2. That the members of this commission or committee shall inquire into and investigate and ascertain the reasons for the alarming increase in the retail price of fertilizers and to recommend the enactment of legislation to remedy this condition which bears so heavily on the farmers of the State of North Carolina.

Study of increase
in price of
fertilizers.

Recommendations.

Sittings and
public hearings.

Judicial powers.

No charge against
State Treasury.

Time of final
report.

SEC. 3. That the commission is authorized to hold sittings and public hearings anywhere necessary, to send for persons and papers, to administer oaths, to summon and compel the attendance of witnesses, and to compel testimony in order to carry out the purpose for which such commission is created. Nothing herein contained shall be construed so as to constitute a charge, direct or indirect, upon the treasury of the State of North Carolina.

SEC. 4. That the said commission shall make a final report of its findings and recommendations to the next General Assembly, special or regular.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

H.R. 1424 RESOLUTION No. 63

JOINT RESOLUTION BY THE GENERAL ASSEMBLY
OF NORTH CAROLINA PROVIDING FOR ADJOURN-
MENT ON MAY TENTH, ONE THOUSAND NINE HUN-
DRED THIRTY-FIVE.

*Resolved by the Senate, the House of Representatives con-
curring:*

Time of sine die
adjournment.

SECTION 1. That both the Senate and House of Representatives, constituting the General Assembly of one thousand nine hundred thirty-five, do adjourn sine die on Saturday, May eleventh, one thousand nine hundred thirty-five at twelve o'clock M.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this Resolution shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

S.R. 646 RESOLUTION No. 64

JOINT RESOLUTION COMMENDING THE POSTMASTER
OF THE CITY OF RALEIGH AND BETRAM D. DAN-
IELS, CLERK OF THE SUB-STATION, FOR THE SER-
VICES RENDERED TO THIS GENERAL ASSEMBLY.

Preamble: Mail
facilities afforded
General Assembly.

Whereas, the members of the General Assembly have received splendid service from the Post Office Department of the City of Raleigh, and from their efficient servant, Betram D. Daniels, in charge of the sub-station; and,

Whereas, the General Assembly desires to express its appreciation of the splendid service rendered in this connection:

Desire to express appreciation.

Be it, therefore, resolved by the Senate and the House of Representatives concurring:

SECTION 1. That the General Assembly of North Carolina expresses its appreciation to Carl Williamson, Postmaster of the City of Raleigh, and to Betram D. Daniels, Clerk of the Postoffice sub-station located in the Capitol Building for the service that has been rendered to the members of this General Assembly, and to the said Clerk, who by his faithful, untiring and efficient service to the members of this General Assembly in caring for and delivering their mail has aided all of them in their work in this General Assembly.

Appreciation extended to Raleigh Postmaster and clerk of sub-station.

Ratified this the 11th day of May, A. D. 1935.

S.R. 439 RESOLUTION No. 65

PROVIDING FOR THE OBSERVANCE AND COMMEMORATION OF THE ONE HUNDREDTH ANNIVERSARY OF THE PASSING OF A RESOLUTION DIRECTING THAT "A PLAN FOR COMMON SCHOOLS, SUITED TO THE CONDITION AND RESOURCES OF THE STATE," BE PREPARED AND REPORTED TO THE NEXT GENERAL ASSEMBLY.

Whereas, North Carolina received in one thousand eight hundred and thirty-seven a share of the federal treasury surplus ordered distributed in one thousand eight hundred and thirty-six by the Congress of the United States;

Preamble: Receipt by State in 1837 of part of federal treasury surplus.

Whereas, The General Assembly of North Carolina passed on January twentieth, one thousand eight hundred and thirty-seven, a resolution directing that "a plan for Common Schools, suited to the conditions and resources of this State," be prepared and reported to the next General Assembly; and

First plan for public schools in State in 1837.

Whereas, It is fitting and proper that the citizens of the State should have an acquaintance with the history of public education and do honor to those who have contributed to its advancement; and

Celebration advisable.

Whereas, Future progress depends upon the conservation of the best from the past; *therefore*

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Governor of the State of North Carolina is hereby authorized to issue a proclamation designating the school year one thousand nine hundred and thirty-six and one thousand nine hundred and thirty-seven as Centennial

Centennial Year designated in public schools.

Year in honor of the one hundredth anniversary of the passing of a resolution calling for a plan for Common Schools.

Preparation of
program of
observance.

SEC. 2. That the Superintendent of Public Instruction is authorized to coöperate with the North Carolina Education Association in preparing, organizing and presenting such an educational program as will signally mark this centennial anniversary, and will appropriately portray the progress public education has made during one hundred years then completed.

No charge
against State.

SEC. 3. Nothing herein contained shall be construed as constituting a charge direct or indirect upon the Treasury of the State of North Carolina.

Ratified this the 11th day of May, A. D. 1935.

S.R. 645

RESOLUTION No. 66

A JOINT RESOLUTION ALLOWING THE JUNIOR LEAGUE OF THE CITY OF RALEIGH TO CONDUCT A REFRESHMENT STAND IN THE CAPITOL DURING THE SESSIONS OF THE GENERAL ASSEMBLY.

Preamble: Con-
duct of Junior
League refresh-
ment stand.

Whereas, the members of the Junior League of the City of Raleigh have during this session of the Legislature conducted a refreshment stand in the rotunda of the Capitol; and have rendered attractive, neat, and efficient service for the members of the General Assembly in furnishing them with refreshments at reasonable cost; and

Profits used
for charity.

Whereas, the members of the Junior League used the profits derived from the operation of said refreshment stand for charitable purposes; and

Desire of League
for continued
privilege.

Whereas, the said members of the Junior League desire to secure further permission for the operation of such refreshment stand during the remainder of this session, and at the beginning of the next session of the General Assembly, and until this resolution shall be repealed: *Now, Therefore,*

Be it resolved by the Senate, the House of Representatives concurring:

Privilege
continued.

SECTION 1. That the Junior League of the City of Raleigh be and it is hereby allowed the privilege of conducting a refreshment stand in the rotunda of the State Capitol, in place and manner similar to the refreshment stand heretofore conducted by its members during this session, for the purpose of making available to the members of the General Assembly refreshment.

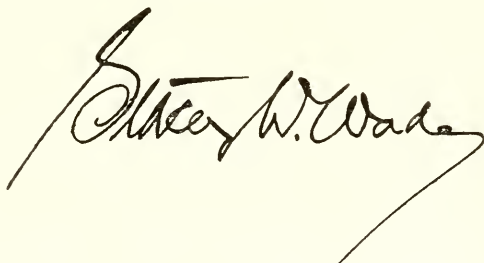
SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1935.

STATE OF NORTH CAROLINA,
DEPARTMENT OF STATE.

RALEIGH, May 28, 1935.

I, STACEY W. WADE, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

A handwritten signature in dark ink, reading "Stacey W. Wade". The signature is written in a cursive style with a large, sweeping initial "S" and a long, trailing flourish at the end.

Secretary of State.

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